### UNITED PROVINCES EXCISE DEPARTMENT

## SUPPLEMENT

TO THE

# EXCISE MANUAL

(Vols. I and II)

Corrected to 1st July, 1922



#### ALLAHABAD.

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#### PREFATORY NOTE

THE issue of the supplement to the United Provinces Excise Manual, Volumes I and II, is necessitated by the introduction, with effect from the 1st April, 1922, of wide changes in the system of excise administration following the recommendations made by the United Provinces Excise Committee of 1921 Consequent on the changes certain of the rules of the Manual Lecome obsolete, others require amendment; and, in certain cases, it has been necessary to draft new rules of a large number of correction slips, to a Manual already overcrowded with them ow ng to changes introduced since its issue in 1914, would render the Manual unwieldy and inconvenient of reference. The object of the supplement is to avoid this It contains not only the amendments of, and additions to, the rules resulting from recent changes, but also all those previously made. The rules affected are arranged in chronological order in the supplement, so that if it is used with the two main volumes reference should be easy and convenient experience is gained of the new system further amendments of rules will no doubt be found necessary. For these, correction slips will be issued from time to time, and the blank pages in the supplement are intended to be utilised for pasting each slip according to the number of the rule affected by it, opposite to the nearest number in the supplement, so as to retain the chronological order as far as possible It is hoped that the supplement will be found useful to all officers It is intended to publish a new Manual as soon as the new systems of administration attain a sufficient degree of stability.

T. GIBB.

Excise Commissioner, United Provinces.

# Volume I—EXCISE MANUAL.

### A-LAWS.

Page	Section.	Amendment or addition	
2	3	For clause (9) substitute the following:—  "(9) 'Denatured' means rendered unfit for human consumption in such manner as may be prescribed by the Local Government by notification in this behalf  When it is proved that any spirit contains any quantity of any substance prescribed by the Local Government for the purpose of denaturation the court may presume that such spirit is or contains or has been derived from denatured spirit."  For clause (12) substitute the following:—	Act I of:1915.
•		"Intoxicating drug" includes "(a) cocaine, (b) ganya, bhang, charas, and every preparation and admixture of the same, and every intoxicating drink or substance prepared from any part of the hemp plant (cannabis sativa), from grain or from other material and not included in the term "liquor," but does not include opium or anything included within the meaning of that word as defined in the Opium Act, 1878,"  "(c) any other substance which the Local Government may specify by notification, together with every preparation and admixture of the same."	Act III of 1919.
3	•••	In clause (22) insert the word "room" after the word "shop"  Add the following clause after clause (22) —  (23) "Cocaine includes coca leaves, any alkaloid or substance prepared from the coca plant and any preparation or admixture of any of the above"	Act IV of 1919,
3	5	In line 3 insert the word, brackets and letter "and (b)" after the word, figures, brackets and letter "section 3 (12)(a)"	Act III of 1913,
15	5 48	For the expression "other excise officer" substitute the expression "officer of the Excise department"	Act I of 1915

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Page	Section.	Amendment or addition
16	49	In sub-section (1) for the opening words ending with the word "investigate" substitute the following—  "A police officer not below the rank of an officer in charge of a police station and an officer of the Excise department not below such rank as the Local Government may prescribe may investigate"  In sub-section (2) for the words "every officer so empowered may within such limits" substitute the words "any such officer may"
18	51	In line 3 <i>insert</i> the word and figures "section 60 A" after the word and figures "section 60"
16 & 17	53	In sub-section (1) for the opening words and figures ending with the words and figures "or section 65" substitute the following.—
- ,		"Whenever a Collector or an officer of the Excise department not below such rank as the Local Government may prescribe or a police officer not below the rank of an officer in charge of a police station has reason to believe that an offence punishable under section 60, section 61, section 62, section 63, or section 65"  In the proviso to subsection (1) for the words "an excise officer" substitute the words 'any officer"  In sub-section (2) for the words "Every Collector or other excise officer" substitute the words "The Collector or other officer"
17	54	In the first line of the proviso <i>insert</i> the word and figures "section 60A" after the word and figures "section 60"
17	56	In lines 3 and 5 for the expression "excise officer" substitute the expression "officer of the Excise department."
17	58	In line 5 for the expression "excise officer" substitute the expression "officer of the Excise department"
1	8 60	Substitute the following for the last portion of the section beginning with the words "shall be punished" and ending with the words "or with both"—

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Page.	Section	Amendment or addition.	
		"shall be punished, if the offence is committed in respect of cocaine, with imprisonment which may extend to one year, or with the which may extend to two thousand rupces of with both, and in any other case with imprisonment which may extend to three months, or with time which may extend to one thousand rupces, or with both"	
18		Insert the following as new sections 60 A and 60 B.—  "GCA. Any owner, occupier or person having Penalty for use of place the use of any place who uses for commission of an such place for the commission of an offence respecting co- or for abetting the commission of an offence under this Act in respect of cocaine, or knowing or having reason to believe that such place is being used for the aforesaid purpose permits it to be so used, shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to one year, or with fine which may extend to one year, or with both  GCB (1) Whenever any person is convicted of any offence under this Act in respect of cocaine before a High Court, a court of session or the court of a district magistrate, a sub-divisional magistrate, or a magistrate of the flist class, and such court is of opinion that it is necessary to require such person to execute a bond for abstaining from offences under this Act in respect of cocaine, such court may, at the time of passing sentence on such person, order him to execute a bond for a sum which having regard to his means shall not be excessive, with or without sureties, for abstaining from such offences during such period, not exceeding three years, as it thinks fit to fix.  (2) If the conviction is set aside on appeal or otherwise, the bond so executed shall become void  (3) An order under this section may also be made by an appellate court when disposing of an appeal or by the High Court when exercising its powers of revision.  (4) The proceedings subsequent to the making of any order under this section shall be regulated as nearly as may be by the provisions of sections 120, 122, 123, 124, 125 and 126 of the Code of Criminal Procedure, 1908, as if such order had been considered as a	Act IV of 1919.
		Criminal Procedure, 1908, as if such order had been made under section 106 of the said Code, and the	

		( 4 )
Page.	Section	Amendment or addition.
		provisions of sections 513, 514 and 515 of the said Code shall apply where a bond is executed or required to be executed under this section "
19 ,	62	For this section substitute the following:—  "Whoever renders or attempts to render fit for human consumption any spirit (whether manufactured in British India or not) which has been denatured, or has in his possession any denatured spirit which has been rendered fit for human consumption or in respect of which any attempt has been made to render it so fit shall be punished with imprisonment for a term which may extend to three months, or with fine which may extend to one thousand rupees, or with both "
20	69	In the second line <i>insert</i> the word and figures "section 60A" after the word and figures "section 60"
20	70(1)(a)	Insert the word and figures "section 60A" after the word and figures "section 60"
23	Schedule	Below the "schedule" insert the following —  "Section 5 of the United Provinces Excise Act I of 1915  So far as may be necessary to validate anything Retrospective effect of the Act, for the purpose of validating things as amended by this Act, shall be deemed to have been in force from the date of the commencement of that Act"

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## B —RULES

Page	dule no.	Amendment or addition.
25	2	Substitute the following for the last sentence— (While it is necessary to emphasise that considerations of revenue are to be in subordination to the promotion of temperance, every endeavour should, nevertheless, be made to ensure to the State as large a share as possible or the profits accruing from the sale of excisable articles by methods which admit of the most efficient supervision and control?)
26	3	Substitute "Indian" for "native" in the last
26	4	omat the sent uce beginning with the words "In addition to cocaine" and ending with the words "preparations and admixtures of any of the above"  To the marginal reference add "notification no. 253/XIII—159 dated the 8th May, 1914, notification no 49/XIII—76, dated the 20th January, 1916, and notification no 1188/XIII—42B, dated the 4th October, 1918"
		Substitute the following for the note to this rule.—  "Note—All preparitions containing an intoxicating drug other than cocaine which the Collectoral Oustoms, Bombay, has already passed, or may subsequently pass, as containing a proportion of such drug so small as to be negligible, or as being for other reasons incapable of being used as an intoxicant, and such medicinal preparations containing cocaine as the Government of India has already specified or may subsequently specify as fit for exemption, have been exempted under section 76 from the provisions of the Excise Act and of the rules made under it provided that (1) the exemption shall not apply to the imports of these preparations by sea through the post, (2) every preparation shall be labelled with the manufacturer's name, and (8) the exemption allowed by this note shall not extend to preparations manufactured by any maker or firm whose produce may be declared by the Local Government to be excluded from the scope of this note  A list of such exempted preparations is contained in appendix D"
20	5	Substitute the following for rule 5—  "5. The following quantities of the several excisable articles are declared, with respect to the whole of the United Provinces, to be the limit of sale by retail.—  Foreign liquor  Foreign liquor  Country spirit  Country spirit  Country spirit  Two imperial gallons or twelve reputed quart bottles  Country spirit  One seer of 35° UP or its equivalent in spirit of other strengths

Page.	Rule no.	Amendment or addition
		Country fermented liquor Four seers  Bhang or any preparation or admixture thereof . One quarter seer or 20 tolas.  Ganja, charas or any preparation or admixture thereof . Five tolas
		Exception —In tracts where the farming and outstill systems are in force, the limit of sale by retail of country spirit is fixed at one gallon or six reputed quart bottles."
26	7	In the 2nd line of the paragraph following clause "(4) to intoxicating drugs" insert the word "non-contract" between "into" and "warehouses", and add the following at the end of the paragraph "in districts not under the contract supply system"
<b>1</b> ,	~	At the end of the rule add the following paragraph—  "Fixed duties by weight are levied upon ganja, charas and bhang stored under bond in contract warehouses in districts where the contract supply system is in force. The duties are collected before the drugs are issued from the warehouses."
27	8	After clause "(2) Fixed" add the following clauses:— "(3) Levied in the form of a graduated surcharge on the quantity issued for sale in the preceding month according to a prescribed scale (4) Levied in the form of a uniform surcharge paid along with the fixed duties"
27 & 2	9	Under "A — Liquor (2) country spirit" cancel the clause "(a) Licence fees . supply system)" and renumber the clauses (b) and (c) as (a) and (b)  After "(3) tare (including darbahra)" add "in areas under the farming and shop to shop systems"
\$	28 1	Under "A - Liquor (2) country spirit" cancel clauses (a) and (b) and remove "(c)" from the beginning of the remaining clause
2	8 10	Add the following as new rules —  "IOA. In the following cases shop licence fees are levied monthly in arrears, in accordance with a prescribed scale, on the quantities issued to each shop.—





<u>.</u>		( 8 )
Page	Rule no.	Amendment or addition.
		(2) Under section 50 of the Excise Act—All officers of the Excise, Salt, Opium or Land Revenue departments, and all police officers including the provincial chaukidari force, town, village and road chaukidars, in respect of offences punishable under section 60 (a), (g), or (j)  All officers of the Excise, Salt, Opium or Land Revenue departments in receipt of a salary of over 20
-	-	rupees a month, all police officers in charge of stations, and police officers of or above the rank of sub inspector, in respect of offences punishable under section 60 (b), (c), (d), (f) or (i), or under section 62 or 33 All officers of the Excise department of and above the rank of excise inspector in respect of offences punishable under section 65.
-		(3) Under section 74 of the Excise Act.—Collectors, Assistant and Deputy Collectors appointed as officers in charge of excise, Deputy Excise Commissioner and Assistant Excise Commissioners are empowered to accept composition in lieu of the cancellation or suspension of a licence, permit or
-		pass under clause (a) or clause (b) of subsection (1) of section 34, or to compound an offence punishable under section 64 or section 68, or to release property seized as liable to confiscation under the Act on payment of the value thereof  Note—Excise inspectors or sub-inspectors in the province of Delhi or in the districts of Ambala, Karnal, Gurgaon and Rohtak in the Punjab are authorised to exercise the powers given by section 50 of the United Provinces Excise Act, IV of 1910, of arrest, seizure, search and detection in respect of any offence connected with cocaine and punishable under section 60 of the said Act.
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Page.	Rule no.	Amendment or addition
30	16	Add the following clause under (A) of this
31	18	"(9) under section 20 (4) of the Act to exclude from the operation of the first proviso to rule 698 any person belonging to the class described in clause (2) thereof who in its opinion has abused the privilege conferred thereby."  In clause (6) for "Raja Sardar Bahadur Singh" substitute "Raja Bijai Bahadur Singh Bahadur" for "Raja Ram Singh" substitute "Raja Chittar Singh" and for Rao Sheo Darshan Singh"
32	20	For the penultimate sentence beginning with the words "He may delegate" and ending with the words "excise administration" substitute the follow-
32	21	"He may delegate to an Assistant Collector of not less than five years' standing the subordinate charge of the district excise administration, provided that the Excise Commissioner may sanction such delegation by the Collector to an Assistant Collector of less than five years' standing"  Substitute the following for this rule.—  "21. An annual conference will be held in each district Conferences or April, which will be attended by the district officer, the Superintendent of Police, the officer in charge of excise, the Assistant
39 39		Excise Commissioner, the police and excise inspectors of the district, and such other officers as the district officer may invite. At these conferences questions relating to eveise policy and administration will be discussed, and concerted action, when necessary, arranged between the excise staff and the police. A copy of the proceedings will be forwarded to the Excise Commissioner through the Divisional Commissioner.  Delete the last sentence of this rule  Under B—Duties of special excise staff add the following—  "I—Deputy Excise Commissioner.  27A. The Deputy Excise Commissioner advises the Excise Commissioner on all points connected with the administration of the department.  He has the fullest powers of inspection of the work of the staff generally, from Assistant Commissioner downwards, and he has in particular the charge of

Page.	Rule no.	Amendment or addition
		distilleries and bonded warehouses. The Deputy Excise Commissioner may be placed in direct charge of any department of the excise administration in the provinces, or of the excise work in any specified local area within the provinces subject to the general control of the Excise Commissioner and any conditions that the latter may consider it advisable to impose."  For "I—Assistant Commissioners," page 33 For "II—Excise Inspectors," page 3. For "II—Excise Inspectors," page 3. For "III—Excise Moharrirs" substitute "IV.—Excise clerks," page 37.
83	28	Open this rule with the following — "Subject to the provisions of rule 29A"
84	29	Substitute the following for this rule  "Assistant Commissioners will submit at the end of each month to the Commissioner a report of the work done during the past month by each inspector and by themselves, together with a statement showing their movements Matters requiring orders will be separately reported"
34	29A	"29A. The Collector shall be consulted by the Control of the Collector  Assistant Commissioner on all important points and shall be kept informed by that officer of the general progress of administration. He is authorised, subject to the control of the Excise Commissioner, to give the Assistant Commissioner instructions as to what matters he should look into and report on, especially during his stay in the district, such reports being sent directly to the Collector The appointment of Assistant Commissioners does not relieve the Collector of responsibility for the excise administration of
54	30	his district"  Substitute the following for rule 30:—  "30. Assistant Commissioners are required to be on tour as a general rule not less than 150 days in the year, but the Excise Commissioner is authorised to relax this rule, if necessary, and to issue instructions regarding the distribution of the days spent on tour over different parts of the year"



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en leure it without orders, except under spe

Lor cuch circle headquarters will be fixed and an inspector is required, as a general rule, to be on tour and away from headquarters for not less than 17% cars in the year. The Assistant Commissioner is authorised to relax this rule, it necessary, specially in the case of inspectors who are in charge of honded warehouses and to issue instructions regarding the distribution of the days to be specified on tour over different parts of the year. This is one of the matters in which Collectors should be consulted (rule 29A).

The Armstant Excise Commissioner should send immediately a copy of any order relaxing the rule to the Lyrise Commissioner.

Note -In district, not included in the charge of an Assusten. Lieus Commisioner, the Collector's III is no instructions regarding the distribution of the days to be spent on tour over different parts of the sear

(3) A duily diarry in form G.50 must be maintended in duplicate, one copy being sent by post daily to the Assistant Excise Commissioner. This will contain a brief abstract of the work done, details will be entered in the village, shop or vendor registers, or in a separate report submitted to the Assistant Excise Commissioner.

In the course of village inspection the liabilities of owners and occupiers of land under section 57 of the Act should be impressed upon them, the names of the persons so instructed should be entered in the diary. If any deviation is made from the sanctioned programme, the reasons must be given in the diary.

Each excise inspector shall also submit reports of the results of enquiries on special or general points

Page.	Rule	no	Amendment or addition.
			on which information is desired by the Assistant Commissioner or by the officer in charge of excise or the Collector. He shall with as little delay as possible send a special report to the Assistant Excise Commissioner of any discovery he may make of any offence against the Excise Laws or other matter requiring immediate notice.  Note 1—In districts not included in the charge of an Assistant Excise Commissioner the excise inspector shall keep a brief diary in form G 50 of the work done by him daily and shall send a copy of it at the end of each fortinght to the officer in charge of excise or to the Collector, if the Collector so directs In addition to the diary, he shall maintain a shop register of inspections (which will be forwarded at the end of each fort night through the officer in charge of excise to the Collector for his information  Note 2—Inspectors who have no peripatetic duties need not maintain the diary  (4) In the diary of every Saturday inspectors will embody a programme of the tour programme  Week.  Note—This is not required for the districts not included in the charge of an Assistant Excise Commissioner  (5) Excise inspectors are responsible for main-Maintenance of registant and in up to date the following week.  Note—This is not required for the districts not included in the charge of an Assistant Excise Commissioner  (a) The village register (Form G 52) in which shall be entered such villages as the Assistant Excise Commissioner may direct Only such villages shall be entered as require careful supervision, whether because persons convicted of excise offences live in them, or for any other special reasons  Notes shall be made in this register of all matters of permanent interest connected with excise, copies of history sheets of excise offenders, belonging to the village, if any have been prepared, being placed in t.  The Assistant Excise Commissioner may direct that any village entered in this register shall be visited once in every 2 months. An index shall be prepared of all villages entered
~~~~	<del></del>		in the charge of an Assistant Excise Commissioner

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Amendment or addition.

(b) The shop register (Form G. 54) in which will be recorded the results of shop inspections. When first opened the names of the vendors, license fees and annual sales for the past 3 years should be entered, and space left for entries during the next 5 years. Enquiries should be made from customers and others as to the observance of the conditions of the licence, and any breach thereof should be distinctly specified.

Note should be made as to the sources of supply, cost, selling price, strength of liquor, quality of the article sold, correctness of measures, condition of accounts and similar matters.

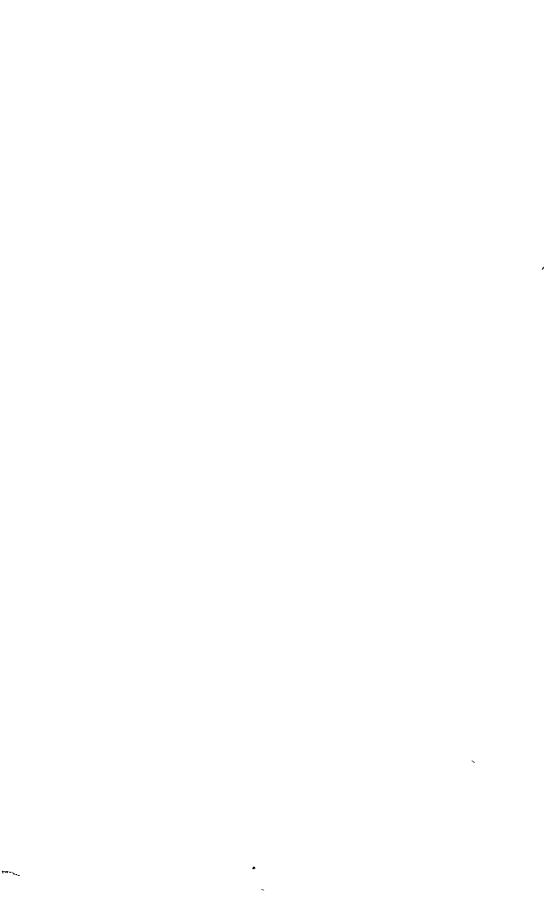
- (c) Register of licensed vendors (Form G. 53). This need only be maintained in he case of vendors who engage directly for their licences and not for farmers' tenants. All notes regarding the work and character of the vendors should be submitted to the Assistant Excise. Commissioner for approval before entry in this register.
- (6) At the end of each month inspectors will submission of monthly allowance bill a monthly statement of work in Form

G 51 to the Assistant Excise Commissioner

- On preventive duty is required to inspect minutely the working of all excise arrangements, and inquire into the nature and extent of all suspected evasions of the law. He must bring to the notice of his superior officer any defect which he may discover or improvements which may suggest themselves.
- (8) The excise inspector is not directly concerned with the collection of the excise In regard to collec revenue, but it is his duty tions and tahsil registers to watch collections and to bring to the notice of the Collector or officer in charge of excise any neglect of orders or accumulation of arrears For this purpose he is authorised to examine all registers maintained under rules at tabail offices. Tabaildars will direct the official in charge of the excise registers to produce them on the application of an excise inspector. He should examine these registers at least twice a year and record in his inspection note the result of his examination

	( 13 )
Rule no	Amendment or addition.
	(9) Inspectors are forbidden to stay in the house or at the expense of any excise contractor or licence holder or to place themselves under any obligation to such persons. Those provided with tents are expected to use them except in the rains or in the case of sudden and long journeys.  (10) The points ordinarily requiring attention at the inspection of shops are As to shop inspection detailed in Form G 55, but the list is not exhaustive and it should be borne in mind that shop inspection is only a part of an inspector's work, he must familiarize himself with the business method of farmers and licensees and be particularly alert to detect trade combinations; he must also acquaint himself with the general course of trade in excisable commodities, the classes which consume them, and villages in which illicit practices are suspected.  (11) It will sometimes be found advantageous for inspectors of adjoining other districts  Co-operation with districts to work together on the common border or, in the case of districts bordering upon other provinces, with the inspectors of those provinces Assistant Commissioners should arrange this procedure when it is considered necessary.  (12) In districts where spirit passes through a As to scrutny of sales high duty zone to a low duty and consignments in low area, it is very necesary to duty area of as many consignments as possible. The sales in the shops adjoining a high duty area require careful scrittiny, so that a shop may be removed in case it is found that it is frequented by consumers from the high duty area.  (13) In the districts where the collection of wild In regard to hemp plants where collection be taken that villagers do not of wild hemp is permitted.  (13) In the districts where the collection of wild hemp is permitted.  (14) The fact that such plants exist in cultivated fields is evidence that they have been intentionally preserved.
	(14) An excise inspector may, with the permission of the Magistrate, As to conduct and under section 495 of the Crimi- prosecutions nal Procedure Code, be deputed
	Rule no





Page	Rule no.	Amendment or addition.
		by the Collector to conduct the prosecution in cases under the Excise and Opium Laws when special circumstances render this desirable.
		32. When in charge of a distillery of ware-houses it is the excise inspector's first duty to control gauging, storage and issue of spirit, to see that the prescribed accounts are regularly kept up, and particularly to enforce all precautionary measures against the illicit issue of spirit"
<b>3</b> 7	33	Substitute the following for the present rule —  "33. Clerks may be appointed to distilleries and bonded warehouses where they will work under the control and supervision of the excise inspectors in charge, or to the office of an Assistant Excise Commissioner, to work under his immediate supervision and orders."
37	34	Substitute the following for the present rule—  "34. The duty of a clerk attached to a distillery or bonded warehouse is tillery or bonded warehouse is to prepare the passes, make entries in pass-books, maintain the registers and prepare the returns prescribed by these rules as required by the district or excise authorities. When attached to an Assistant Commissioner's office the clerk's duty is to maintain the office registers, prepare all returns, and to attend to correspondence."
37 and 38.	35,36,37	Substitute the following for rules 35, 36 and 37—  "35. A candidate for the post of excise inspector must, unless already in the service of Government, fulfil the general conditions of employment as specified in paragraphs 332, 337 and 340 of the Manual of Government Orders Nominations will be made by the Board of Revenue, the Excise Commissioner and Commissioners of divisions Nominees of Commissioners of divisions Mominees of their divisions. The number of nominations will depend on the vacancies anticipated in the year. Government reserves the right of making direct nominations.  Nominations will be made in November and December of each year. All nomination rolls should reach the office of the Board of Revenue before the list January.

Amendment or addition Rule no. Page. The age of every candidate not already in the service of Government must be not less than 21 and not more than 24 years on the 1st of January next following the date of nominat on. Nomination rolls should contain the following information :-(1) Applicant's name (2) Caste (3) Date of birth (stating method of verification) (4) Examination passed (certified copies of certificates). (5) Father's name, occupation or profession, and place of residence (6) Social position of the family, and services rendered to the State by applicant or members of his family (7) Relatives in Government service, posts held by them, and their relationship to applicant (8) A certificate of health and physical htness for service in accordance with article 49, Civil Service Regulations (9) A certificate of ability to ride, signed by a district officer (10) Certificate of conduct signed by principal of the educational institution at which the applicant last studied Selection will be made from among the nominees (except the Govern-Selection of candi ment nominees), usually dates and period of rebruary, by a consisting of a training and probation committee Member of the Board of Rovenue and the Excise Commis-This will be a provisional selection of about 50 per cent above the number of candidates required The candidates then selected will undergo a month's training in excise laws and distillery work the expiry of that period they will be examined, and those who head the list (provided they obtain not less than 50 per cent of marks) will be finally selected as approved candidates for excise inspector-They will undergo a further month's training (which may, if necessary, be extended) in practical will be considered fit to hold work before they officiating appointments

Approved candidates will be considered to be on probation for at least one year from the date of final selection, during which they will be required to pass a further examination in the Excise Manual. If





Page	Rule no	Amendment or addition.
		during that period a caudidate fails to give satisfaction, or to pass the further examination, his services may be dispensed with by the Board of Revenue. The semicity of a permanently appointed candidate will ordinarily depend on the aggregate of marks in the two examinations  37. The Board of Revenue may in exceptional cases appoint as probationary excise inspectors persons already in the service of Crovernment, who have not been nominated under the above rules. Such probationary inspectors must pass the two prescribed examinations before they can be confirmed."
38	38	In line 4 for "Rs. 125" substitute "Rs. 150" and in line 5 for "Rs. 150" substitute "Rs 185"
38	39	Substitute the following for rule 39 —  "39. The cadre of excise inspectors is divided into six grades in which the pay is respectively Rs. 300, Rs. 240, Rs. 185, Rs. 150, Rs. 130 and Rs. 100"
38	40	Substitute the following for this rule—  "40. Exciss inspectors employed on peripatetic duty while travelling on tour within jurisdiction shall be granted a daily allowance of Re 1-S 0. In addition to the daily allowance they shall get a tentage allowance of annas ten per diem in the plains and annas fifteen in the hills. Excise inspectors required to tour in the hills shall be granted travelling allowance at a daily rate of Rs 2-S 0 on marching days and Re 1-S-0 for halts with the proviso that all such journeys are certified by the Superintendent or Deputy Commissioner to be performed on public service in the hills. Subject to the same condition the inspector at Dehra Dun, who is on special occasions required to go through to Chakrata in a day, shall be permitted to perform the journey in a tum-tum and allowed a fixed sum of Rs. 12 for the journey. Allowances for journeys by rail or steamer shall be drawn as provided for by article 1039 of the Civil Service Regulations. For a journey within jurisdiction partly by rail and partly by road, an excise inspector may draw mileage allowance under article 1065(222) of the Civil Service Regulations in respect of the journey performed

Page.	Rule no	Amendment or addition.
		by road in addition to double the railway fare of the class by which he is entitled to travel, or daily allowance, whichever is greater"
39	39 41 Cancel this rule	
39	42	Substitute the following for this rule.—  "AZ. Collectors are authorised to grant excise inspectors, during each calendar jear, casual leave not exceeding the period prescribed by the orders of Government  Note—In districts included in the charge of an Assistant Commissioner, Assistant Commissioners are similarly empowered to grant casual leave, information of the grant of leave must be prompily sent to the Collector  An application for leave, which does not state that the Collector has been informed of the application, will ordinarily be returned by the Assistant Excise Commissioner to the excise inspectors concerned."
` <b>\$</b> 9	43	Substitute "included in the charge of an Assistant Commissioner" for "under the contract supply system or special management" in the note and add the following after the note—  An application for leave, which does not state that the Collector has been informed of the application, will ordinarily be returned by the Assistant Excise Commissioner to the excise inspector concerned
39	44	In the heading substitute "(b) Excise clerks" for "(b) Excise muharrirs," and substitute the word "clerk" for "muharrir" in the third line.
36	45	Substitute the following for this rule — "Four grades of excise clerks on Rs. 75, Rs. 60, Rs 50 and Rs 45 grades of pay have been sanctioned The scale is provincial and the pay personal"
<b>-</b> 3	9 46	Cancel the words beginning with "in districts under" to the end of the rule
4	0 47	Substitute the following for this rule— "A7" Appointments will be made by Assistant  Excise Commissioners, who will have the power to grant leave, fine, reduce, suspend, remove or dismiss, to give grade promotions and to





Page	Rule no	Amenament or addition,
40	<b>4</b> S	make transfers within their charges. In districts not under Assistant Excise Commissioners, these powers will be exercised by the Collector."  Cancel the rule
10	49	For "Rs S, Rs 7 and Rs 6" in the first line substitute" Rs 13, Rs 12 and Rs 10 8 0"
41	56	Take the first sentence of this rule.
41	57 and 58	"57. An Excise Intelligence Bureau is attach- Excise Intelligence ed to the office of the Excise Bureau of the Bureau are —  (1) to receive from, collate and distribute to all districts of these provinces information regarding simpglers and offences against the Excise and Opium laws,  (2) to receive information from other provinces, between which and the United Provinces smuggling is known or suspected, and to collate and distribute it  The Euperintendent of the Bureau will ordinarily, be an excise inspector who will work under the supervision of the Personal Assistant to the Excise Commissioner. He will be responsible for the care and maintenance of the Bureau records and the preparation and issue of the weekly supplement to the Criminal Intelligence Gazette or other confidential publications issued by the Excise Commissioner. All correspondence with the Bureau must be addressed to the Excise Commissioner, Excise Intelligence Bureau, a confidential cover being used when necessary.  58. In order that the Excise Commissioner Communication of may be kept in close touch information to the with all important excise Bureau should, on the detection of all cases connected with the smuggling of opium and cocaine, immediately despatch a special report to the Excise Commissioner, Excise Intelligence Bureau, United Provinces, Allahabad, release notices of all important arguments of correspondences.

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,		In cases where—  (1) the criminal is likely to be wanted for a cocaine or opium offence committed elsewhere,  (2) a resident of another province is convicted for an offence under the opium or excise laws,  (3) a smuggler, whose address has not been verified, is convicted,  (4) the criminal is a habitual cocaine or opium smuggler, the excise inspector concerned should, after taking the orders of the Collector or the officer in charge of excise, arrange to have photographs of the criminal taken. The photographs should be quarter plate size, of the head and shoulders only, and taken both in full face and in profile. They should be taken in ordinary dress and not in juil clothes.  The excise inspector should show the proofs of photos to the officer in charge of excise, who is requested to see that the negatives give a distinct and clear outline with the background in focus.  Photographs should be taken by a local photographer and paid for out of Collector's contingencies. The negatives, accompanied by one copy or proof of each and a memorandum giving details of the subject of the photographs, should be forwarded to the Excise Commissioner, Excise Intelligence Bureau,
41	59	United Provinces, Allahabad " Substitute the following — "59. Each excise inspector shall be supplied with
41	60 & 61	Supply of stationery, etc and service postage stamps by the Assistant Excise Commissioner of the charge in which employed  Note—In districts not included in the charge of an Assistant Commissioner these will be supplied to inspectors by the Collector"
41	00 & 01	Substitute the following for these rules—  "GO. During the month of April in each year the Assistant Excise Commissioner will submit a report on the character and qualifications of each inspector who has worked in his charge during the previous year to the Collector concerned. The Collector will forward these reports with his own opinion to the Excise Commissioner before 1st June. The Excise Commissioner will before 1st September personally record a careful opinion regarding the efficiency of each inspector in the character roll kept in his office. The Excise Commissioner's opinion will be based on his personal observation and knowledge (if any) and on the reports of the Assistant Excise Commissioner and Collector. When the Excise Commissioner

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42	64	considers that his recorded opinion on an inspector will adversely affect promotion, he will (unless the reason for his disapproval is innate stupidity and incompetence) communicate it to the inspector concerned and note that this has been done."  Note—In districts not included in the charge of an Assistant Commissioner this report will be prepared and submitted by the Collector  "61. With his reports on inspectors the Assistant Excise Commissioner will submit to the Collector concerned a report on the conduct and work of each clerk employed in a bonded warehouse in his charge, which will be forwarded by the Collector to the Excise Commissioner with the reports on inspectors. Assistant Excise Commissioners will submit reports on the clerks employed in their own offices and in distilleries direct to the Excise Commissioner during April. The Excise Commissioner will make entries in the character rolls of clerks kept in his office before 1st September."  Substitute the following for this rule.—  "64. The licence fees for the retail yend of the following excisable articles shall be fixed by public auction held periodically—  (1) Country spirit in areas under the outstill and farming system.  (2) Tari in areas other than those under the tree tax system.  (3) Hemp drugs in areas under the farming system.  (4) Foreign liquoi for consumption on and off
42	67	In twelfth line for the words "by the 15th of March" substitute "by the 15th of September in case of tara and of March in case of other commodities"
43 & 4	71	In the margin of clauses (3), (4), (6) and (7) insert "of B. O no 187/V.E.—648B, dated the 20th March, 1915"  For the word "Ditto" on the margin of clause (5) substitute "of B O no 423/V—284B, dated the 26th September, 1910"  Substitute the following for clause (2) of rule 71—"(2) In the case of country spirit and tari settlements, the final acceptance of any bid is subject to the sanction of the Excise Commissioner when the period does not exceed one year, and of the Board of Revenue when the period exceeds one year

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- (		In the case of ganya, charas and bhany settlements the final acceptance of any bid is subject to the sanction of the Excise Commissioner when the period does not exceed three years  In the case of re-sales within the currency of a settlement for a period not exceeding one year the Collector is authorised to effect the settlement without further reference.  Nore—Reports of all drugs settlements will be submitted immediately after sanction to the Board for information."  Substitute the following for clause (8)—  "(8) No enhancement of the duty on a drug shall be made during the term of a lease unless three months, notice is given to the farmer, and such enhancement shall take effect only from the beginning of the following financial year. In the event of an enhancement the farmer shall—  (i) if the issues of the drug on which the duty is to be enhanced have not exceeded 200 seers in the period of 12 months immediately preceding the giving of the notice, whether under the current lease or under the preceding one, be entitled to a refund of the increment of the duty on the quantity of the drug issued from the date on which the enhanced duty comes into force to the date of the termination of the lease, or  (1) if the issues for the said period have exceeded 200 seers, be at liberty to cancel the lease with effect from the date of such enhancement, provided that he gives at least two months, notice in writing to the Collector of his intention to do so, or to retain the lease for the period for which it is granted, the series of the period for which it is granted, the series of the period for which it is granted, the series of the period for which it is granted, the series of the period for which it is granted, the series of the period for which it is granted, the series of the period for which it is granted, the series of the period for which it is granted, the series of the period for which it is granted, the series of the period for which it is granted, the series of the period for which it is granted.
46	73	paying the enhanced rate of duty on all drugs issued after the date from which such enhancement takes effect."  In the fourth line for the phrase "under the distillery and outstill systems" substitute "under the outstill system"
47	78A & 78B	After rule 78 add the following new rules "D—Licences granted under the graduated surcharge fee system



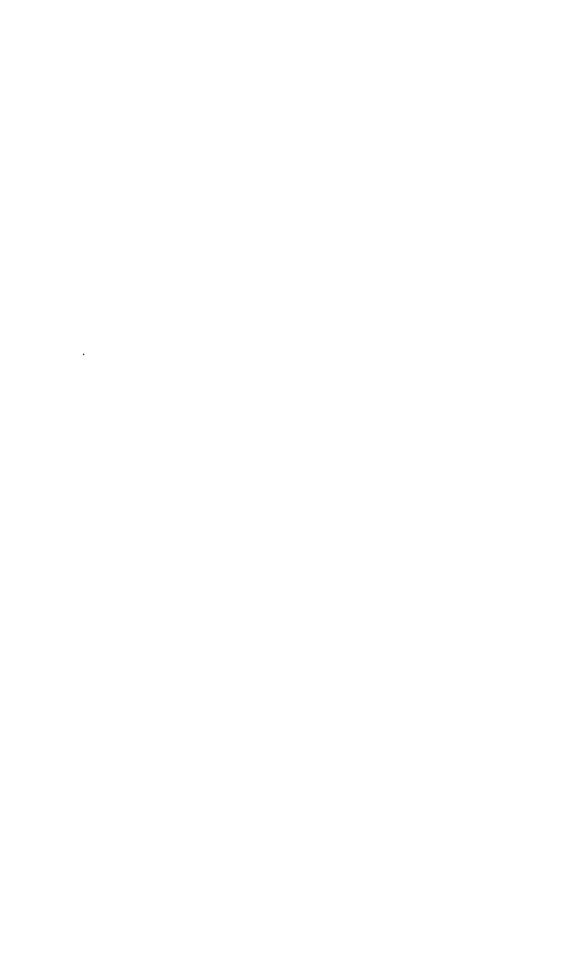
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vend of country spirit and drugs under the contract supply system and of opium are granted under this system Under this system licensees are selected by the Collector after giving due consideration to the recommendations of the Excise Advisory Committee, or by the Licensing Board where such a Board has jurisdiction, not later than 1st February. In selecting a licensee for a shop the Collector shall select the existing licensee if his conduct has been thoroughly satisfactory and he can be trusted to supervise the shop personally. If the existing licensee is unsuitable the Collector shall invite applications and select from among the applicants the person who appears to him to be most suitable. In the event of more than one applicant being equally suitable he shall draw up a list of approved applicants for the shop and make his final selection by lot in open court in the presence of approved candidates. In preparing a list of approved applicants Collectors shall be guided by the following principles Honesty and ability to supervise the shop personally are the principal qualifications of a licensee Preference should generally be given to a local resident Education alone is not sufficient, nor does the possession of a large capital make a man a suitable vendor. Capitalists who leave the actual work to managers and salesmen should be excluded as far as possible. Any vendor found guilty of malpractices such as dilution, short measure or sale during prohibited hours should be dealt with by cancellation of his licence for breach of conditions As far as possible, no licensee should be given more than one shop Settlements shall be made by individual shops and licences granted for one year. The Collector shall submit, not later than 1st February, to the Excise Commissioner a report on settlements under this system whether made by himself or by the Licensing Board, accompanied by statement in Form C L. 20 Every selected vendor, before a licence is issued to him, shall be required to deposit, on or before 15th March, as security for the due observance of the conditions of his licence, a sum, in cash or Government promissory notes, calculated on half the average monthly issues made to the shop during the 9 months (April to December) preceding the year for which the licence is to be granted, in accordance with the scale of fees prescribed for the excisable article for which the shop is licenseà

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48 an	7 80 7 81 8 82 8 85	"D.—Miscellaneous"  Substitute "licensing authority" for "Collector"  For the words "Collectors are" substitute the words "The licensing authority is"  For the word "Collector" where it occurs in the rule substitute "licensing authority."  Cancel the rule





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excise officers (below the rank of police

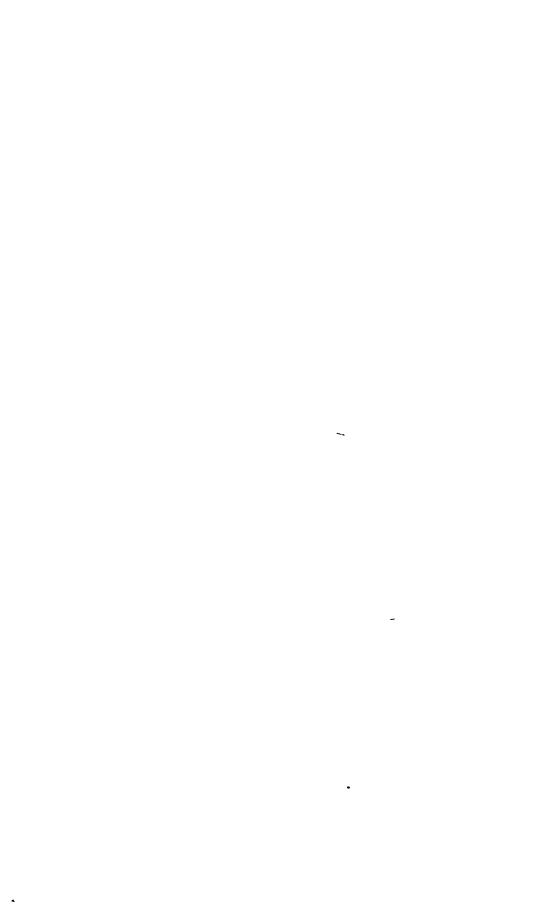
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		sub-inspector or excise inspector) when in uniform European vaginate under police custody, insane persons or persons known or believed to be intoxicated.  (3) Soldiers or members of a soldier's family or camp followers, except where such sale is expressly authorised by the Collector
		Proviso This prombition does not extend to the sale of bhang to soldiers other than European
,		Note.—The Collector shall only authorise such sale in the case of licensed vendors of country liquor specially approved by the General Officer Commanding the division (or the independent Brigade) or by the officer Commanding the contonment or camp, and then only the sale of such liquor as shall have been approved by the same authority in consultation with him. The terms of each permission must be recorded on the license.
		Explanation — "Soldier" does not include a commissioned officer, member of the Indian Defence Force when not in uniform, a soldier in civil employ, or an Indian soldier absent on leave from his regi-
		ment "Camp follower" means a follower whether on or off duty other than a private servant whom the vendor knows or has reason to believe to have a right to be in cantonments
		(10) Sales shall be made on payment in cash only Note —In backward tracts payment in grain may be permitted with the sanction of the Board, an entry to this effect being recorded on the licence
-		(11) Persons of bad repute shall not be allowed to resort to the shop. The presence of suspicious characters shall be at once reported to the nearest police officer. Intexication, gambling, disorderly conduct and the holding of entertainments or panchayats shall not be permitted on the premises.  (12) No person under the age of 16 (except members of the family of the vendor) shall be permitted to enter the shop during the hours of sale."
<b>4</b> 0	80A.	Add the following as rule 86A — "ESA. The following general conditions are General conditions for binding on all retail shops foreign liquor shops. licensed for the sale of foreign liquor —
		(1) Country spirit shall not be kept on the same premises (2) If the Excise Commissioner has prohibited the sale of any particular brand of foreign liquor as being unwholesome, that brand shall not be kept or sold under this licence.

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Rule no. Amendment or addition Page (3) The sale strength of brandy, whisky and rum shall not be weaker than 25° under proof and that of gin not weaker than 35° under proof Reduction of strength of spirit, except under the special orders of the Excise Commissioner, is prohibited. NB -Cinteen tenants are permitted to store and sell spirituous liquor diluced with mineral water with the permission of the General Officer Commanding No greater quantity of liquor than two imperial gallous or 12 reputed quart or 24 reputed pint bottles shall be sold to any person at one time (5) No drug or deleterious substance shall be added to the liquor, nor shall any adulterated or deteriorated liquor be knowingly stored or sold No transfer or sub-lease (whether entire or partial) of the business covered by the shop beence shall be made, except with the previous sanction of the licensing authority The licensee shall close his shop when ordered to do so by a magistrate or a police officer not below the rank of sub-inspector and shall without any order close his shop in the event of a riot or unlawful assembly in the neighbourhood The licensee shall not employ any person suffering from any infectious or contagious disease tor any purpose in his licensed premises (9) Persons of bad character shall not be allowed to resort to the shop. The presence of suspicious characters shall be at once reported to the nearest police officer Intoxication, gambling and disorderly conduct shall not be permitted on the premises (10) The licensee shall receive no other article but money in barter for any excisable article the sale of which is covered by this licence. (11) Sales shall not be made to— (a) persons under 16 years,
Note—Breach of this condition is punishable under
section of and cannot be compounded under section 74 of the Excise Act (IV of 1910) (b) railway servants on duty, (c) police officers below the rank of subinspector, when in uniform, (d) excise officers below the rank of excise inspector, when in uniform,

(f) insane persons,

(g) persons known or believed to be intoxicated (h) spldiers or members of a soldier's family

(e) European vagrants under police custody,

(h) soldiers or members of a soldier's family or camp followers, except when such sale is expressly authorised by the Collector.

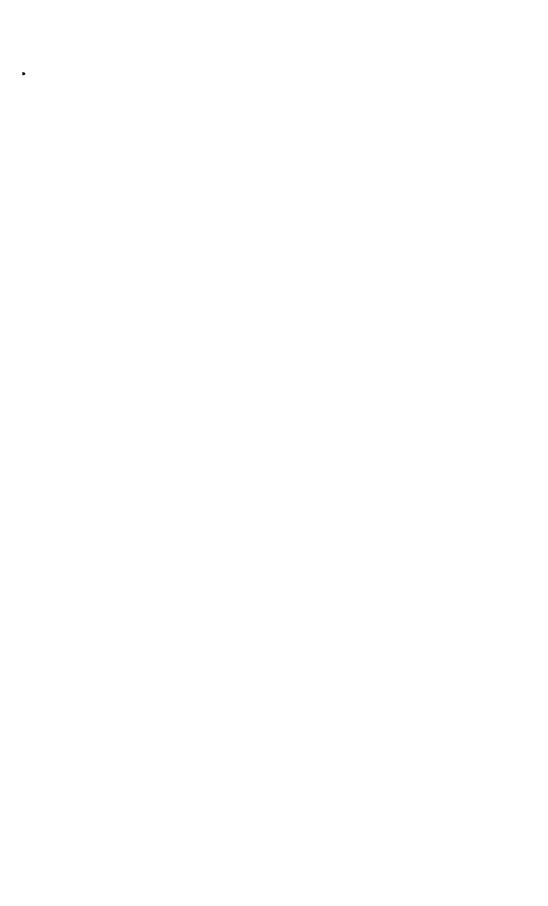
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		Note—The Collector shall only authorise such sale in the case of licensed vendors of fereign liquor specially approved by the General Officer Commanding the division (or the Independent Brigade) or by the officer commanding the cantonment or camp, and then only the sale of such liquor as shall have been approved by the same authority in consultation with him The terms of each permission must be recorded on the licence Explanation.—"Soldier" does not include a commissioned officer, member of the Indian Defence Force when not in uniform, a soldier in civil employ, or an Indian soldier absent on leave from his
	!	regiment  "Camp follower" means a follower whether on or off duty other than a private servant whom the vendor knows or has reason to believe to have a right to be in cantonments  Note.—Condition 11(h) does not apply to canteen tenant
		(12) Bottling and compounding of any liquor are prohibited. 'The alteration of the original labels under which spirits or fermented liquors have been received is also prohibited  (13) No child under the age of fourteen years shall be employed either with or without remunera-
	i	tion in the licensed premises (14) Except with the previous permission in writing of the Board of Revenue, no woman shall be employed with or without remuneration in the licensed premises
		Note 1 —Conditions 13 and 14 do not apply to shop licences for consumption off the premises  Note 2 —Intringements of conditions 13 and 14 are punishable under section 61 and cannot be dealt with under section 64 or 74 of the Excise Act (IV of 1910)  (15) The hours for sale of foreign liquor under the various classes of licences shall be as follows —
		(a) Hotel licences At any time to bond fide residents  (b) Restaurant or hotel Noon to 11 p m  bar licences
		(c) Railway refresh- At any time to bond ment room or fide travellers in course dining car licen- of transit.
		(d) Shop licences for consumption "on and off" the premises  (e) Shop licences for consumption "off" the premises,  As below—  "off" the premises,



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		In municipal areas ,, notified areas ,, Act II of 1914 towns , Cantonments  In areas other than the above  Noon to 7 pm. from 16th October to 15th March, and to 8 pm during the rest of the year Noon to sunset.
		(f) Canteen tenant licen- Such times as may be ces. Such times as may be fixed by the military authorities
		(g) Occasional licences Such times as may be fixed by the Collector.
		(h' Theatre bar licences During and till half an hour after a performance, but not later than midnight"
49 49	86 B 87	Cancel this rule  For the sentence "Collectors are authorised to cancel any shop license granted by them" substitute 'a shop licence may be cancelled by the authority granting it."  For the word "re-sold" in the 5th line substitute "re-settled"  In the 3rd sentence after the word "Collectors"
50	90	nsert 'or other licensing authority'  Delete the phrase "by the Collector" from the first line.
50		Substitute "H—shops" for "F.—shops" above rule 92
50	92	Substitute the following for this rule:—  "92. Before the issue of licenses for the retail  Number of retail shops vend of excisable articles, the to be fixed before issue Collector shall, after obtain- of licenses. ing the approval of the Excise
50 an	93	Commissioner in the manner described in rule 189, fix the number of shops to be licensed. In the towns where Licensing Boards have been constituted the number of shops to be licensed shall be fixed by the Licensing Board subject to the provisions of rule 94C(15)"
50 and 51.	1	Substitute the following for this rule —  93. In each municipality in which a Licensing  Excise Advisory Com  Board has not been constituted and in each district excluding nunicipal and cantonment areas an Excise Advisory

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		Committee shall be appointed every third year during the month of October"
		Substitute the following for this rule
51	94	"94. (1) The committee having its jurisdiction Selection of members in the municipality shall con- of advisory commit- tees
		(1) two members of the municipal board elected by that board, (11) two members, other than members of the municipal board, to be appointed by the Collector, for the purpose of representing other interests, more especially education and temperance,
		(111) (a) if there is a non-Muhammadan Urban constituency of the Legislative Council for the municipality, either by itself or in conjunction with any other municipality, the member of the Legislative Council elected by that constituency:  Provided that in the case of a joint constituency the member resides in the municipality or within the revenue district in which it is situated,  (b) if there is no such constituency, then the member or members of the Legislative Council elected by the non-Muhammadan Rural constituency or constituencies of the revenue district in which the municipality is situated,  (iv) the Excise Officer of the district, who shall
		be secretary of the committee  (2) The committee having its jurisdiction in the "district" shall consist of—
		(1) two members of the district board elected by that board, (11) two members, other than members of the district board, to be appointed by the Collector, for the purpose of representing other interests more especially education and temperance, (111) the member or members of the Legislative Council elected by the non Muhammadan Rural constituency or constituencies of the revenue district,

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-			(iv) the Excise Officer of the district, who shall be secretary of the committee.
			Every member of the Legislative Council elected by a Muhammadan Urban constituency shall be a member of the Advisory Committee of a municipality forming part of that constituency, provided that he resides in that municipality or in the revenue district within which it is situated.
			Every member of the Legislative Council elected by a Muhammadan Rural constituency shall be a member of the Advisory Committee of a district forming part of that constituency, provided he resides within the corresponding revenue district Every Excise Advisory Committee, Urban or Rural, shall elect its own chairman."
	51	94A, 94B, 94C and 94D	Add the following rules as 94A, 94B, 94C and 94D—  Duties of the committee shall be—  (1) to meet once in the excise year, not later than the 30th November, to consider (1) the number and location of excise shops in the municipality or district, and (11) any representations made in connection with excise by the inhabitants of the municipality or district, to record resolutions thereon and to communicate them to the Collector not later than the 1st January,  (2) to meet when convened by the Collector for the purpose of giving him advice on matters connected with excise,  (3) to meet when convened by a requisition addressed to the chairman by not less than three members,  (4) to make every third year a periodical enquiry whether the location of shops is in conformity with the spirit of rule 101  The annual meetings shall be convened by the
			chairman The time and place shall be duly adver- tised, and the meetings shall be open to the public.  The quorum for a meeting of the committee shall be three and no resolutions shall be recorded unless

three members are present.

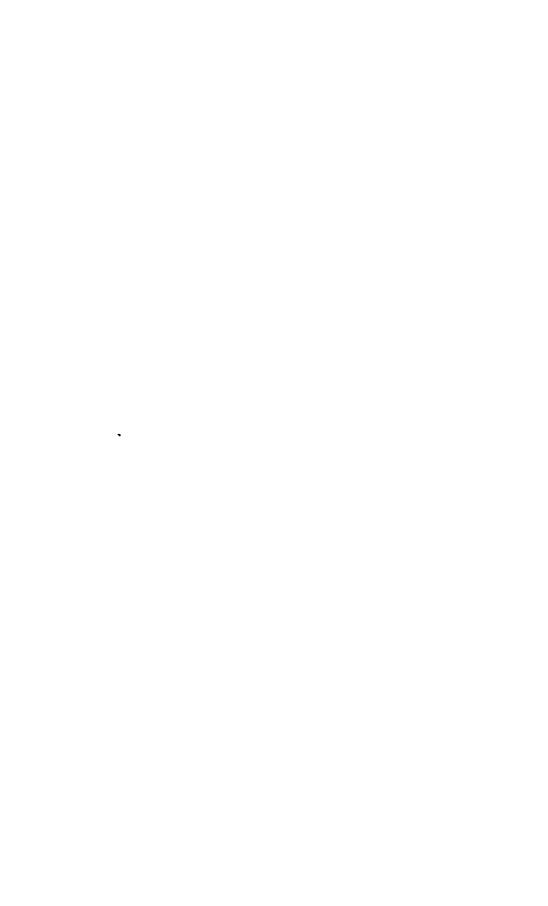
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1	Copy of resolutions of hy the committee under rule advisory committee to the Collector, who will give lector and Excise Commissioner in deciding the number and location of shops, and (ii) in connection with other branches of the excise administration of the municipality or district  (2) The Collector shall send a copy of the resolutions of the committee to the Excise Commissioner, together with a report howing what action he proposes to take on each resolution  (3) Whonever the Collector has not accepted the advice of the committee, the Excise Commissioner shall at once report the ease with his opinion to Government for orders  (4) The Excise Commissioner shall, in his annual administration report, state the manner in which the public opinion as to the heening of shops has be en consulted, and the result of such consultation  3AC. (1) In each municipality to which those rules shall be extended by the Local Government, by notification in the United Provances Government Gazette, a Licensing Board (hereinafter called the Board) shall be appointed  (2) The Board shall consist of seven members as follows—  (a) two members of the Municipal Board, elected by the Municipal Board,  (b) one person elected, from among themselves, by the principals and headmasters of colleges and high schools in the municipality, such colleges and high schools being recognised by a University established by law or the Department of Education,  (c) one member, as representative of temperance societies having their headquarters in the municipality and registered under section 20 of the Societies Registration Act (Act XXI of 1860), elected, from among themselves, by the members of such societies,
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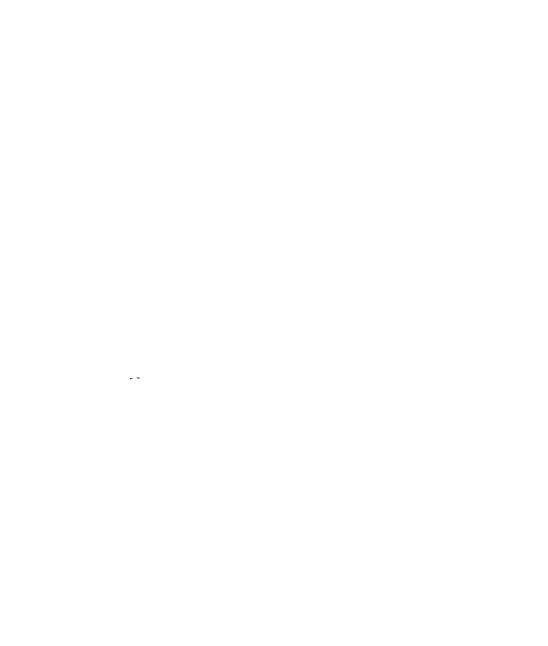




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		(d) one member of the labouring classes to be appointed by the Collector,  (e) one person elected, from among themselves, by excise licensees holding licences in the jurisdiction of the Board in the municipality;  (f) the Assistant Excise Commissioner of the charge in which the municipality is situated, who shall be Secretary of the Board.  The Board shall leet its own Chairman.  (3) The Board shall be appointed every third year in the month of October, in which month elections under these rules shall be held by the Municipal Board, the principals and headmasters of colleges and high schools, the temperance societies, and excise licensees.  (4) Before the 1st August preceding the election she Collector shall prepare and publish lists of (a) principals and headmasters, (b) temperance societies, (e) excise licensees, who are entitled to vote in these elections under these rules and, where necessary, appoint a suitable person as presiding officer All disputes regarding the elections shall be final  (6) If the Municipal Board thils to elect two of its members during the month of October, the Collector shall appoint two members of the Municipal Board  (7) If the principals and headmasters fail to elect one of their number during the month of October, the Collector shall appoint one of them.  (8) If the temperance societies fail to elect one of their members during the month of October or it there is no registered temperance society in the municipality, the Collector shall appoint a person to represent the interest of temperance.  (9) If the accise licensees fail to elect one of their number during the month of October, the Collector shall appoint a person to represent the interest of temperance.  (9) If the accise licensees fail to elect one of their number during the month of October, the Collector shall appoint one of them.  (10) The Board shall hold office for three years commencing 1st November of the year in which it is elected.
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		(11) The duties of the Board shall be—  (a) to meet at least once a year not later than  15th January to decide, subject to clauses  (15) and (18) the number of excise shops for the ensuing excise year, and the area  within which each shop shall be situated and to select the licensees for such shops;
	,	(b) to meet, when convened by the Collector, for the purpose of giving him advice on matters connected with excise, of selecting licensees when vacancles occur, or of for- milating decisions in matters arising from breach of licence conditions;
		(c) to meet when convened by a requisition addressed to the Chairman by not less than four members,
		(d) to communicate a minute of its proceedings and its decisions to the Collector within fifteen days of the date on which the
		meeting is held,  (e) to make, every third year, a periodical enquiry whether the location of shops is in conformity with the spirit of the provisions of rule 101.
		(12) At least 30 days previous to the date fixed for the meeting prescribed under clause (11) 'a) the Board shall cause to be prepared and published, in the manner prescribed under clause (13), a list specifying—
		(1) the licences of the various kinds it proposes to grant for the ensuing excise year, (ii) as accurate a description as is possible of the locality and site of the premises to be
		licensed, and (iii) the latest date for receipt of written objections to its proposals (such date being not earlier than seven days previous to the date fixed for the meeting) from any of the following —
	-	(a) persons paying municipal rates residing in the municipality, (b) railway authorities on proposals for the
r		grant of licences for shops near a railway workshop,  (c) large employers of labour on proposals for the grant of licences for shops near their
		factory or their place of business,  (d) the commanding officer of any cantonment on proposals for the grant of licences for





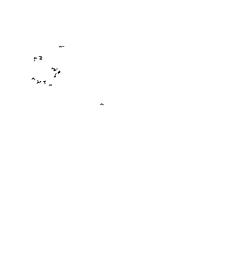
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		shops in proximity to cantenment boundaries;  (c) the governing body of any religious, philanthrophic, or educational institution on proposals for grant of licences for shops in proximity to such institution; and shall give full consideration to such objections at the aforesaid meeting and hear evidence, if it is considered necessary, in support of such objections should objectors express a desire to produce the same  (13) The Board shall—  (a) cause a copy of the list prescribed under the preceding rule to be exhibited at the central office of the municipality and at the Collector's office,  (b) cause an extract of so much of the list as relates to shops situated in the ward to be sent to the member or members representing each ward of the municipality on the Municipal Board.
		(14) If the Board in any year fails to communicate its decisions under clause (11) (a) to the Collector before the 1st day of February tollowing the meeting, the Collector shall proceed to determine the number and location of shops and select the licensees for the ensuing excise year.  (15) The Board shall not during its term of office reduce the number of excise shops, existing on the date when it came into office, by more than one-third of each kind of shop, and the number shall not be reducible by any succeeding Board to a lower figure than one-third of the number existing when such Boards were first constituted.  (16) The quorum for a meeting of the Board shall be five An adjourned meeting, of which the date has been communicated to all members of the Board, may be held without a quorum, provided that the decision of a meeting held without a quorum shall be subject to confirmation by the Collector
		(17) The Board shall have no jurisdiction in any military cantonment

		( 30 )
Page.	Rule no.	Amendment or addition.
		(18) The Board shall have jurisdiction over licences of the following kinds:—  (a) shops for the retail sale of country spirit (b) shops for the retail sale of opium;  (c) shops for the retail sale of intoxicating hemp drugs except where the farming system is in force;  (d) shops for the retail sale of tare except, as regards selection of licensees, where the licences are sold by auction;  (e) shops for the retail sale of foreign liquor for consumption on and off the premises except, as regards selection of licensees, where the licences are sold by auction.  (19) The Excise Commissioner shall have the right of appeal to Government (a) against the decisions of the Board regarding the location of shops, (b) against any decision of the Board which he regards as illegal, inequitable or impracticable.  (20) An existing licensee, who is refused renewal of his licence by the Board, or by the Collector acting under clause (14), shall have a right of appeal to the Excise Commissioner whose decision shall be final if he agrees with the Board or the Collector. If he disagrees the case shall be referred to the Local Government for orders Such appeals shall lie if presented within 21 days from the date of the order refusing renewal.  (21) In cases where a shop is closed by the Board the licensee shall have no right of appeal.  (22) No licensee shall have any claim to the renewal of his licence, or any claim to compensation on the determination thereof.  (23) The Excise Commissioner shall, in his annual administration report, state the manner in which public opinion as to the
51		licensing of shops has been consulted and the result of such consultation.  940. The provisions contained in rule 94C  Municipalities in above have been extended to which licensing Boards the following municipalities been constituted ties.
		for the present

Allahabad, Cawnpore, Benares, Lucknow, Agra, Meerut, Bareilly, Moradabad, Gorakhpur, Fyzabad,

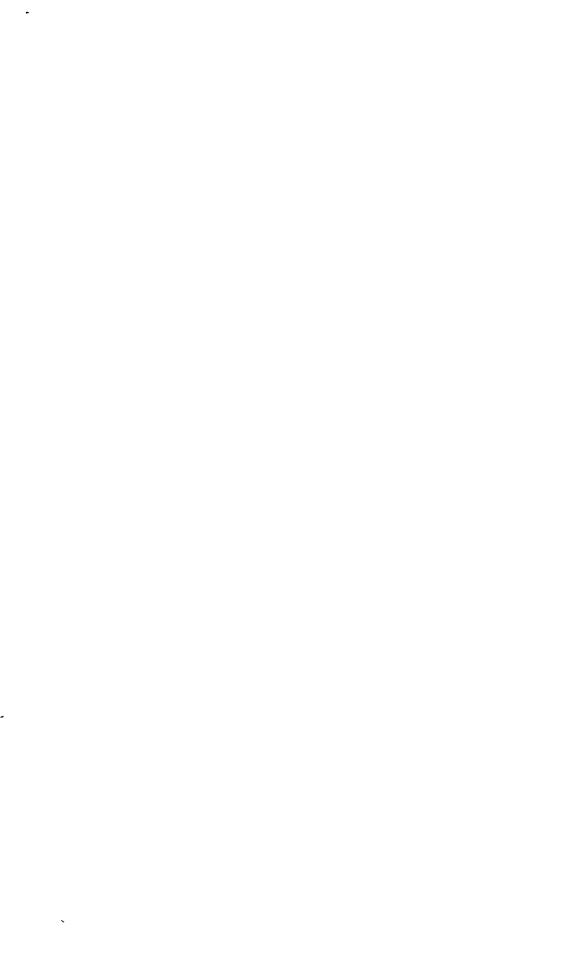
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Page	Rule no	Amondment or addition.
		Naini Tal, Jhansi, Aligarh, Saharanpur, Shahjahanpu and Mirzapur."
51	95	Cancel the rule
51	96	Cancel the rule
51	97	Substitute the following for this rule:—  "97. In determining the number of shops to be Principle to be ob. licensed the Collector, Advisorved in fixing the sory Committee or Licensing number of shops Board shall, as far as possible, be guided by the principle that no more shops shall be allowed than are necessary to meet the normal requirements of the consuming classes."
52	98	Substitute the following for this rule .— "98. No shop shall be licensed for the sale of liquor or drugs at fairs Nore —For the purpose of this rule the term 'fair' shall be held to include neckly or monthly bazars, markets, hats, etc"
52	99	After the word "licensed" in the second line insert the words "nor shall a licence be renewed for a further period."
53	101	After the word "Collector" in clause (1) add a comma and the words "and in a municipality in which a Licensing Board has jurisdiction, by the Licensing Board."  In clause (4) after the word "bazar" at the end of the first sentence insert the words "or a settlement or colony of criminal tribes."  To the marginal reference add "as amended by notification no 364/X111—21, dated the 28th May, 1915."  In clause (7) for the words "by the collector" substitute "by the licensing authority."  Cancel clause (11) and substitute the following:—  (11) In places other than the towns in which Licensing Boards have been constituted the Collector shall, in deciding the location of shops, consider the recommendations made by the Advisory Committees under rule 94B.
54	102	After the words "Excise licences" add "and holders of occasional, special bar, canteen tenant and auctioneers' licences"

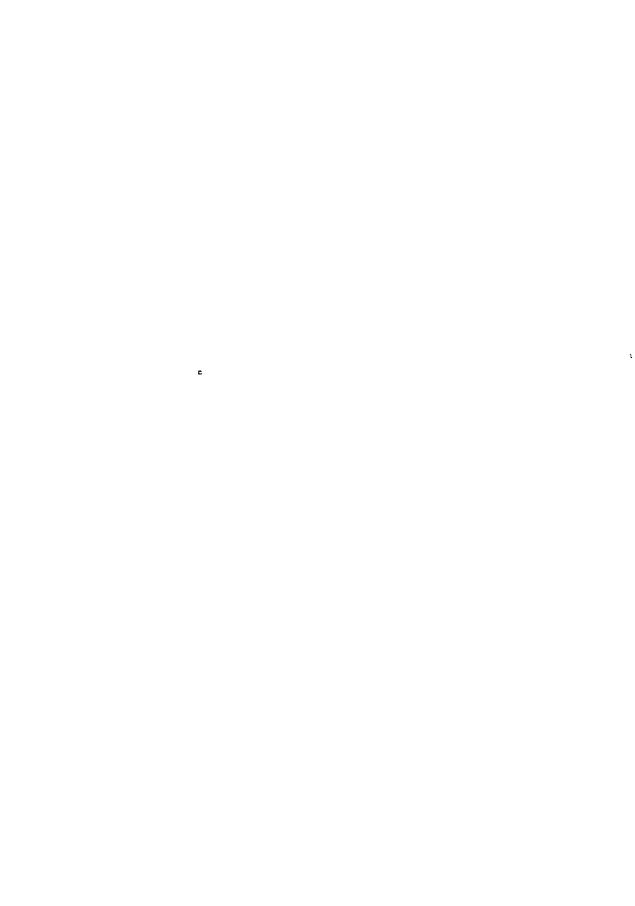
Page.	Rule no	Amendment or addition.
55	. 104	Cancel the word "private" in the 1st line.
55	105	Cancel the words "public distilleries and" and substitute "country spirit" in the 1st line and delete the words "distillery or" in the 3rd line.
55	106	In the 2nd paragraph of rule 106 after the words "payment of such duty" add "in the case of a noncontract warehouse." At the end of this rule add "In the case of a contract warehouse payment shall be made at the sub-treasury of the tahsil in which the warehouse is situated."
<b>55</b>	107	Add the following sentence at the end of the rule:— "The duty on bhang transported under bond, under rules $\frac{691\text{A}}{1}$ to $\frac{691\text{A}}{8}$ , from any of the districts in which collection is permitted to warehouses established under the contract system shall be paid by licensed retail vendors before issue of the bhang from the warehouses under rule $\frac{681\text{B}}{21}$ .
50	111	Substitute the following for the present rule:  "III. The fees for country spirit licences, not determined by auction, shall be payable monthly into the subtreasury of the tahsil in which the licensed premises are situated, within seven days of receipt of the notice demanding payment."
	5 112	"112. The fees for drug licences, determined by auction, shall be paid on or before the first day of the month for which they are due into the headquarters sub-treasury of the district in which the licence is granted. The fees for drug licences not determined by auction shall be payable into the sub-treasury of the tabsil in which the licensed premises are situated, within seven days of receipt of the notice demanding payment.  No country liquor or drug licence determined by auction shall be issued till the first periodical instalment has been paid, and, if either kind of licence has not been determined by auction, till the security deposit has been paid."



Page,	Rule no	Amendment or addition
56	112A	Add the following new rule 112A:— "TEZA The fees for tail licences granted under the uniform surcharge system shall be paid at the time of deposit of the treetta."
<b>5</b> 6	113	After the words "intoxicating drugs" add "in a non-contract warehouse"
57.	121A	"E2IA. In cases of licences issued under the graduated surcharge system fees how to be collected monthly in arrears.  On receipt of statements of issues from the bonded warehouses, the licence fees for the preceding calendar month shall be assessed by the Collector in accordance with the prescribed scales.  On completion of assessment, notices of demand, requiring the vendors to pay the preceding month's fee within seven days after receipt, shall be prepared without delay in the Collector's office and forwarded to the tabsildars concerned. The notice shall specify the sub-treasury at which payment of fees is to be made, and a list of the fees due from each shop shall be forwarded to the tabsildar concerned along with the notices of demand. The tabsildar, after making the necessary entries in the excise ledger from the list received, shall have the notices of demand served as soon as possible. If any vendor fails to deposit his monthly fees within the given time, the tabsildar shall notitivith proceed to recover the amount as if it were an arrear of land revenue. He shall inform the Collector, from time to time, in Form G 10 of the progress made in collections and of the action taken by him in cases of outstandings. It shall be competent to the Collector to cancel the licence if a satisfactory explanation for any delay in payment is not given. It is essential that the monthly assessment and prompt recovery of fees should engage the personal attention of the officer in charge of excise."
58	126	Add the following words to this rule — "Who, if he supports them, will forward them for the orders of the Board of Revenue."

Page,	Rule no	Amendm ent or addition.	
59	181	Substitute the following for this rule:  "131. Excise cases should not be tried by the officer in charge of Excise.  Officer in charge of To secure uniformity of practice it is desirable that all such cases should be sent to one magistrate, following the procedure adopted in railway cases and those in which juvenile offenders are involved."	
60	135	Add the following as paragraph (4) of this rule:—  "(4) As attempts are sometimes made to tamper with such articles in transit or elsewhere, the excise officer in charge of an important case should request the trying magistrate to retain, under his seal, in his own possession, a portion of the excisable article. Should the excise officer in charge of the case subsequently have reason to suppose that the sample sent to the Chemical Examiner has been tampered with, he should request the magistrate to despatch in a sealed package that portion of the excisable article which he had retained under his own seal, in charge of a responsible official, who should be required to produce it personally before the Chemical Examiner."	Of. G. O no, 899] XIII—219, dated the 80th Novem bor 1916
3 <b>1, 6</b> 2	141-146		
N.		Collector to grant does not authorise a convicting magistrate to grant rewards out of fines recovered under the Act. Rewards are paid out of a departmental grant placed at the disposal of the Collector. Magistrates may make recommendations, but the sole responsibility for the grant of rewards lies with the Collector.	Of G O no 670/ XIII—7, dated the 11th July, 1919
725		Rewards to whom to reward to any person who has in any way contributed to the prevention of crime, the detection of an offence or the arrest of an offender under the Excise Act Rewards should not be granted in petty cases, such as minor irregularities and breaches of licence conditions	Di <b>š</b> to,



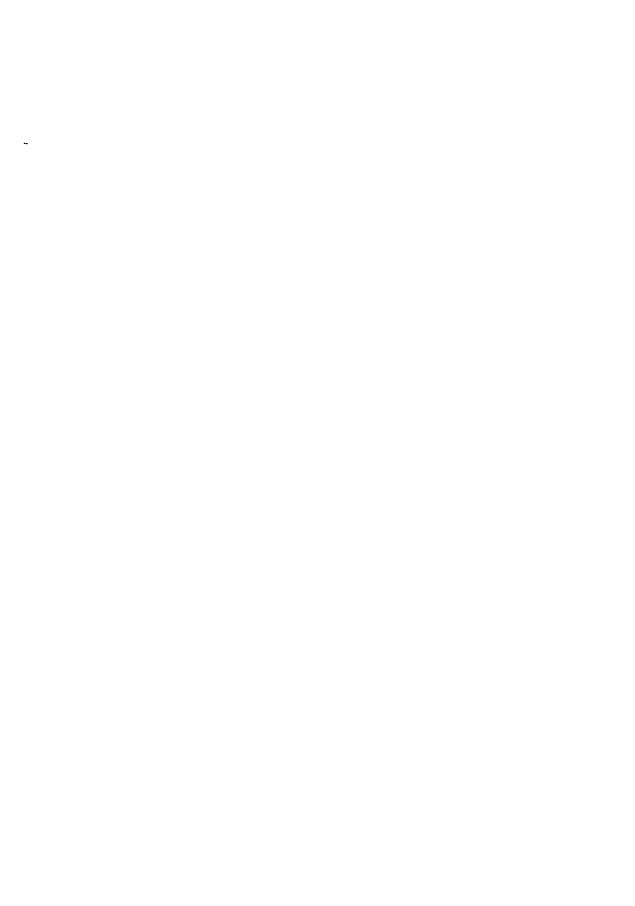


Page	Rule no	Amendment or addition.
		to cases in which convictions to cases in which convictions have been obtained. The decision of an appellate court need not be awaited before paying a reward, unless the Collector sees reason for believing the case to be a false one Separate rewards need not be given in every case, a lump sum may be given for a group of detectious in one village or one neighbourhood Rewards should be promptly paid.
		Purpose of grant of by them in paying in- formers or otherwise, (2) to reward conspicuous energy, intelligence or courage displayed in dealing with excise cases. The names of informers should never appear in the order sanctioning the reward,
		rewards up to a total of Rs 100 in each case, whether the sum is awarded to one individual or distributed amongst several. If he considers that in any particular case this sum is insufficient he may, with the previous sanction of the Excise Commissioner, grant a larger reward not exceeding Rs. 1,000 in amount.
1		officers eligible for up to and including inspectors, and all officials of the excise, railway and post office departments, except gazetted officers, are entitled to receive newards."
62	147	From the first and second lines delete the words "novocain and the substances notified under section 5."
62-63	148	In lines 2-4 delete the words "or any of alypin and novocain"  In clause (1) of this rule substitute the word "cocaine" for the word "drugs" in lines 1, 3, 9 and 11  In clause (3) delete the words "novocain and substances notified under section 5."

Of B 0. to V E -990 the 10th St ber, 1919.

Page.	Rule no.	Amendment or addition
69	177	Cancel the last sentence of this rule beginning with the words "The note book, etc.," and ending with the words "alministration report"
70	179	In the note under the rule for "under the contract system or special management" substitute "included in the charge of an Assistant Excise Commissioner"
70	183	In the heading add the words "for settlements made under the auction system" after the word "demands"  In the first and second lines cancel the words "the general settlements for the year" and substitute "a settlement by auction"  Substitute "This register shall include all licences disposed of at the time of the auction" for the second sentence  Under "(1) country spirit" cancel "(a) distillery system" and read (b) and (c) as (a) and (b). Cancel "(4) opium"
71	184	In the 4th line insert "and Excise Inspectors" after "tabaildars" In the 5th line insert "and circles, respectively" after "tabails" In the last line add "and Excise Inspectors" after "tabaildars"
72	185	In the 9th line and list but one line add "and Excise Inspectors" after "tahsildars"
72	185A & 185B.	"(4) Register of demands and collections for shops under the graduated surcharge system  RS5A. A register for all licences issued under the graduated surcharge system shall be maintained in the Collector's office in Form G. 3  (a) It shall be opened as soon as possible after shops under the system have been assigned for the ensuing year. The register should be divided into separate parts for each class of shops. The arrangement should be by tahsils, and a separate page should be allotted to each shop in alphabetical order. Further instructions for the maintenance of this register are given at foot of the form. Extracts from the register in Form G. 15 (after necessary changes), shall be prepared and forwarded to tahsildars and excise inspectors in who se tahsils or circles the shops are





Page.	Rulo 110	Amendment or addition.
	9	situated by the 20th of March A list of all country spirit and drugs shops shall also be piepared and forwarded to each of the inspectors in charge of the bonded warehouses and to the Superintendent of Police for the information of his suboidinates. Any changes made in the extracts or lists during the year shall be notified from time to time to officers concerned. Immediately on receipt of statements of issues in Form C D. 23 from the drugs bonded warehouses in the district, in Form B. W L. 12 from the country spirit bonded warehouse at head-quarters and in Form 0.14 from sub-treasuries, the entries appropriate to columns 8 and 9 of register G 3 (a) must be filled in by reference to, the printed scales and a notice prepared for each shop in Form G 3 (b). These notices together with a list of the fees due from each shop in Form G 3 (c) shall be forwarded to the tabsildar concerned.  (5) Register of licence fees for tari shops under the surcharge system.
72		Contents and method of preparation the surcharge system shall be maintained in the Collector's office in form C L 21 This system at present applies only to tarz shops in areas where a tree-tax is levied This register should be opened as soon as possible after assignment of shops, and extracts and lists, as prescribed in rule 185A, should be prepared and forwarded not later than 20th September to tahsildars, excise inspectors and the Superintendent of Police in Form G 15 Any changes made during the year shall be notified to the officers concerned.
72	186	In the heading above this rule read (6) for (4). In the last line but one for "Excise Commiser" substitute 'competent authority."
77	187	In the heading above this rule read (7) for (5).
7:	2   187A	Add the following after rule 187 —  "(8) Register of receipts for and payments to supply contractors  187A. An account of receipts on account of price of country spirit and drugs, and periodical refunds thereof to the supply contractors of country spirit and hemp drugs shall be maintained in the

Page.	Rule no	Amendment or addition.
		Collector's office in Forms G. 6 A, G 6 B and G 6 C, separate pages in each being allotted to spirit and drugs. This account will safeguard overdrawals and afford adequate means for the verification of the sum due to each individual contractor"
73	189	Add the following at the end of the present rule:—  "The Collector should, immediately on receipt of the decisions of Licensing Board, communicated to him under rule 94c (11) (d), forward them to the Excise Commissioner, with such remarks as he may deem necessary, so that the Excise Commissioner may be enabled to prefer an appeal to Government in good time, under rule 94C (19), if he disagrees with any decision of the Board."
74	190	Substitute "K" for "I" in the fifth line  Substitute the following for clause (2) — Cf B 0 m  "(2) The district report should consist of the 1630N/V E _531  statements together with brief explanatory notes B dited the 15 h  of those variations only which really need explanation. The note should be written continuously, with quarter-margin, on both sides of the paper"
75	191	Cancel the lists under the rule and substitute the following.



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Prescribed form		E D 31.	G, 22	Manusoript		B W L 12	0, D 28.	Manuscript	B W. L band 8
Date of submission, monthly on—		:	:	•		Ist in eres of outlying varobruses and 5th in case of warehouse at head quarters of dis truet	:	:	:
A		18t	10th	25th	<u></u>	1st i	2nd	2nd	2nd 
By whom submitted	To Ilecto Commissioner	Inspector in charge of distillery	District Magistrate	Assistant Eroiso Commissioner	To Collector	Inspector in charge of warchouse at head-quarters of distinct	Ditto	Ditto	Inspector in charge of warehouse
Rulo by whiob prescribed	To Ilze	430	132	20	To	679	681B/80	6813/28	577
Name of return.		Return of issues from distillery .	Report of cases instituted for offences against the excise and opium laws	Monthly returns of work of excise inspectors and Assistant Excise Commissioner		Comparative statement of issues of country spirit to shops from bonded warehouses.	Comparative statement of issues of hemp drugs to shops from warehouses in contract aroas	Abstract register of issues of drugs maintained in contract bonded warehouses supported by receipted applications	Abstract register of passes maintained in spirit bonded warshouses supported by re- celpted applications
Serial number		સ	, 61	63		4	בני	r <b>to</b>	

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## I.-Monthly-(continued).

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sion,		:	•	•	:	•	•	•	:	4
Date of snbmission, monthly on—		:	•	:	:	:	:	•	:	:
Dat		18¢	184	18\$	Ist	151	18¢	18t	5th	Sth
By whom submitted	To Collector—(concluded)	Inspector in charge of warehouse	Farmer	Wholesale vender	Ditto	Tahsıldar .	Ditto .	Officer juthorized to	Golleator	Inspector in charge of warehouse
Rule by which prescribed	To Collecto	577	Condition of licence	Difto .	Ditto .	959	652	101-1	191–1	673
Name of return		Account of spirit issued to each Indian State from a bonded warehouse.	Sales of hemp drugs by farmers	Sales of ganja and charas by wholosale vendors	Sales of bhang by wholesale vendors, other than farmers	Sales of bliang by oultivators	Sales by collectors of blung spontaneously grown	Statemont showing quantity of blang trans- ported and amount of dufy paid	Statement of exports from one district to another	Drugs storage fees
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}	G 61		B W. L 12	C D 23	G 17	В Щ, Г. 6.	C D 24, 25, 26	G 51.	;	G 3 (b)	G 3 (c)	G 17
which it rolates and in easo of shops ander the surcharge system, after a weel of the service of	oes on vendors,		1st in case of outlying warehouses 5th in case of ware houses at herd quarters of district	2nd	15th	16t	1st 1	lst .		As soon as assessment 18 made	Ditto .	15th of the month following that to which it relates-
:	:		of	•	•	ö	•	do		•		
Tabsildar	Exolso inspector	To Assistant Exciso Commissioners	Inspector in charge warehouse	Ditto	Collector	Inspector in charge bonded warehouse	Ditto	Excise inspector preventive duty	Tahsıldars	Collectors	Ditto	Ditto
120 & 191A	31	To Assistant Es	679	681B/30	191—1	562	691B/31	33	To T	185 <b>A</b>	165 A	. 26
Demands, collections and balances of heance	Monthly statement of work in districts not included in the charge of an Assistant Exerse Commissioner		Comparative statement of issues of country spirit to shops from bonded warehouses	Comparative statement of issues of hemp drugs to shops in contract areas	Statement of issues of drugs to shops in each excise inspector's circle in non-contract areas	Abstract contract bonded warehouse ledger .	Stook taking statement for grugs .	Monthly statement of work		Notice to pay licence fee to be served on vendors under graduated surcharge system	List of heance fee due from each shop	Statement of issues of country spirit and drugs to shops in each takeil
17	18		19	S	21	22	23	24		क्ष	26	27

redatua lastes	Name of return	Rule by which prescribed	By whom submitted	Date of submission, monthly on—	Prescribed form	
3 '		To Excise enspectores a warehouse a	To Excise inspector in charge of the varehouse at headquarters of district			
28	Sales of country spirit from wholesale shops and dépôts	Condition of Incence and rule 297A	Condition of licence (Wholesale vendor or and rule 297A dépôt agent	18t	Мапинспрв	
R	Extract of shop register of assues of spirit maintajned in bonded warehouses	679	Inspector in charge of an outlying warehouse	18t	B W L 12	
		To Excess inspect	To Excess inspector on preventive duty			
80	Extract of shop register of drugs maintained in contract warehouses	681B/30	Inspector in charge of warehouse	End of month	G D 28	

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- (i) Return no. 2 should show the results of all cases instituted under the Excise and Opium Acts. The necessary data will be supplied to Collectors in the manner described in rule 133. The replies to all inquiries at foot should invariably be entered in the column of iemarks. In districts included in the charge of an Assistant Excise Commissioner, the return should be submitted through the Assistant Excise Commissioner of the charge.
- (11) Return no 3 consists of certain statements prescribed by the Excise Commissioner and is intended to supply information regarding the work done by excise inspectors and Assistant Excise Commissioner and regarding consumption of excisable articles.
- (111) Returns nos 4, 5, 25, 26, 28 and 29 are very important On them depend the assessment and recovery of monthly licence fees. Correct preparation and submission should be strictly enforced.
- (vv) Returns nos 6, 7 and 8 are required for verification of warehouse transactions with treasury accounts and for adjustment of accounts of supply contractors and Indian States
- (v) Returns nos. 9 to 15 are intended to supply information to the Collector of the district, and through him, in certain cases, to Collectors of other districts, of the consumption and movements of excisable articles, and to enable him to localise defective administration and ascertain the true value of licences. They also supply the necessary data for the preparation of quarterly returns prescribed for submission to Excise Commissioner. It is essential therefore that strict punctuality in their submission be enforced. Excise inspectors should ascertain personally that the registers from which the particulars are furnished are duly and properly maintained and that the returns are correctly prepared.
- (vi) Return no 16 shows the collections of storage fees by the officer in charge of a hemp drugs warehouse. This is the only instance of a collection of revenue outside the Government treasury. Assistant Excise Commissioner should see that all receipts are promptly credited, and treasury receipts submitted to Collectors in support of each payment.
- (vii) Return no. 17 shows the monthly progress in collections on account of licence fees in each tabsil. This return will assist Collectors in seeing that tabsildars do not neglect their responsibility for the prompt collection and accounting to Government of excise demand in their tabsils. Further directions on this head will be found in Chapter IV.
- (viv) Returns nos. 19, 20, 21 and 27.—These returns will enable Assistant Excise Commissioners and tahsildars to judge what relation the licit consumption bears to the probable actual demand, and thus to locate the areas in which there is most reason to suspect illicit practices.

		( 50	)			<del></del>	
Prescribed form.	G 28 Nanuscript B 7 Manuscript	B7	O L 16	0 L 16	B W D, 12	B W D 13	O D 24, 25, 26
Date of submission, monthly on—	16th of month succeeding olds of quarter lat of mouth succeeding close of quarter Ditto	7th of first month after close of each quarter	5th of first month after close of each quarter	Ditto	Ditto	Difto	Ditto .
By (whom submitted.	Commissioner  Collector  Inspector in chirge of distillery  Collector  Rimpur  Rimpur	Brower	Farmer	Ditto	Exaisa Inspector in charge of warehouse.	Difto .	Ditto
Rulo by which procoribed	To Excisa Comminasionier  191—II   Ciollector  430A   Inspector i  151—II   Agent to  Rimpur	455	Condition of licence!	000	673	673	681B/81
Namo of rotarn	Quarterly accounts comprising six statements Quarterly abstract of issues, etc. Statement of accounts of licensed broweries Statement of passes for the import of homp drugs into the Rampur State	Statement of accounts by licensed brewers		spirit Liet of hoences granted by the fermors of bomp drugs for retail sale of intoxicating	drugs Statement showing the deposits and withdereanals of ganga in the non-contract bonded	warehouse Statement of deposits and withdrawals of chaias in the nen confract bonded ware	heuse  Statement of transactions of a contract ware house for drugs, for transmission to Excise Commissioner
serial number	4 64 65 4	ō	9		<b>J.</b>		rı.



- (1) Return no 1 comprises six statements
- (a) Statement no 1 will show the "receipts" and "charges" of the department during the quarter It should be prepared according to the account month, as it is absolutely necessary that the figures given in it. should exactly agree with those in the treasury accounts. All sums brought to the credit of the department should be shown in it, irrespective of the fact that the payments are in some cases on account of other districts. Except in the case of the sale-proceeds of opinm issued from headquarter treasuries and advance deposits made at auctions, all excise receipts will, as far as possible, under rule 117, be paid into tabsil treasuries. The figures received from tabsils in the supplements to the siahas and the chalans prepared by the excise alimad will afford full particulars for the preparation of the receipt portion of this return. The necessary particulars for charges of the department are partly available in the bills prepared in the Collector's office and partly furnished by Assistant Excise Commissioners at the end of each quarter As soon as the departmental accounts have been completed, they should be forwarded to the Treasury officer for verification and signature to the certificate in the last column. Any discrepancies between the departmental and treasury accounts, as disclosed by the treasury certificate, should be made the subject of inquiry, and of report if the return has been submitted to the Excise Commissioner before adjustment, and the departmental accounts be proved to be incorrect. Collectors should see that the departmental accounts are not prepared in collusion with the treasury officials, as the check contemplated by the system of separate accounts is thereby entirely frustrated. The departmental accounts should, moreover, not be amended to secure correspondence with the treasury return without full inquiry The instructions at foot of the returns should be carefully followed
  - (b) Statement no 2.—This statement concerns the transactions of distilleries and warehouses of country spirits under the distillery system, and incidentally the 'consumption' of such spirit in districts or portions of districts under the same system. The necessary data for the preparation of this statement will be furnished to Collectors in returns nos 4 and 7 of rule 191-1. It is necessary to bear in mind that, for the purposes of these returns, "consumption" means actual issues from bonded warehouses
  - (c) Statement no. 3—This statement deals with the district receipts, sale and balances of opium. The necessary figures will be received by Collectors from the Treasury officer and tahsildar.
  - (d) Statements nos 4 and 5.—These statements concern hemp drugs In districts under the contract system "consumption" means actual issues from the contract bonded warehouses to shops, and the necessary particulars for filling up the statements will be furnished to Collectors in returns nos 5 and 6 of rule 191-I. In non-contract districts "consumption" for the purposes of these statements means imports, minus exports, if any The imports and exports through warehouses and wholesale shops should not be overlooked in arriving at the district monthly consumption. The necessary particulars for filling up the statements in this case will be available in returns nos 9 to 15 of rule 191-I and nos, S and 9 of rule 191-II

- (e) Statement no. 6—This statement is intended to afford information to the Excise Commissioner of the state of the collections and balances of revenue derived from licence fees under all heads. It will be prepared from the register maintained in the Collector's office under rule 187. It should be stated in the remarks column in how many cases under each head the balances have equalled or exceeded the security deposits, whether the licences have been cancelled and, if not, why not; and what steps have been or are being taken to resell the shop. The directions in rules 120 121, and 121A should be carefully noted in this connection.
- (2) Return no 3—This return is a copy of return no 5 furnished to Collectors by brewers under rule 191-II.
- (3) Return no 5.—Collector should ascertain the correctness of this return in all particulars by reference to the brewery book (Form B 1) Where issues are permitted under bond for subsequent payment of duty, care should be taken to see that the quarterly issues under bond in no case exceed the amount of the security deposit, and that the full duty on all issues during the quarter is paid to Government as soon as the quarterly account has been examined and its correctness ascertained
- (4) Returns nos 6 and 7 should show all licences granted up to the date of their submission
- (5) Returns nos 8 and 9—'The certificate of verification of the stocks of drugs in the warehouse required by rule 673 should be a to the returns.

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Prescribed form		G 34.	F L, 19	incelled, and tries in columits the suffice of the concernation of
Date of submission.		15th April and 15th October	Ditto .	behould show all shops the licences of which have been cancelled, and all loctor of the district during the preceding half-year. The entries in column 4 le is due to default of payment, the word "default" will suffice. If for itry should be "breach of 4th (or as may be) condition of licence." If owing his information of the number of licences granted by Collectors under duced fees,
By whom submitted	To Excise Commissioner	Collector	Dıtto	to during the preceding the proceding the payment, the reach of 4th (or as many of the number of
Rulo in wbich prescribed,	To Excise	81	111—161	should show all a loctor of the districts a due to defautive should be "b, etc., etc.  pplies information luced fees,
Mame of return		Statement of licences cancelled and shops resold	Statement of hoences for retail and whole- sale yend of foreign liquor	shops resold under the orders of the Collector of the district during the preceding half-year. The entries in column 4 should be as brief as possible. If the resale is due to default of payment, the word "default" will suffice If for bieach of any condition of licence the entry should be "breach of 4th (or as may be) condition of licence." If owing to surrender of licence surrendered", etc., etc.  (2) Return no 2.—This return supplies information of the number of licences granted by Collectors under rules 257, 259 and 264 to 267 on full or reduced fees.
redmun laire2		- <del></del>	64	shops should bread to sur

## IV.—Annual.

Prescribed form		G. 48,	B 8		G 26	G 28	G 29 to 42	0.L 17, 18, 19	O L 20	G L. 20.	G, 43
Date of submission.		1st August	15th January		25th March	1st April	15th May	15th day after the sale.	15th February	15th August	1st May
By whom submitted.	To Board of Revenue	Excise Commissioner .	Ditto	To Exotse Commissioner	Collector and Assistant Exoise Commissioner	Assistant Exoise Com- missioner	Collector	Ditto	Ditto	Ditto	Ditto
Rule ın which prescribed	To Board	191~IV	νι-161	To Exoiso	193	191 – IV	190	73	78A	78B	ΔΙ-161
Name of return,		Statement of excuse receipts and charges for the year	Statement of breweries in operation in the United Provinces		Indent for forms	Statement of Government stores	Appendices to Excise Administration report A to K (Provincial) and I to V (Imperial)	Appendices to Excise Settlement report under anotion system.	Appendices to Excise Settlement report under graduated surcharge system	Appendices to Excise Settlement report under uniform surcharge system	Statement of receipts and charges
redmun Istred			a		60	₹1	בי	9	1	8	6



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Prescribed form,		G 13	G 14,	G 15	G 15		G 13	G 14	G 15	G 15
Date of submission		20th Soptember in case of tark	othors 20th March	Ditto	20th Septembor		20th Soptember, in case of tari	others 20th March	20th March	20th Soptember
By whom submitted	ldars	Collector	Ditto	Ditto	Ditto .	Inspectors	Collector	Ditto .	Ditto .	Ditto
Rule in which preseribed	To Tahuldars	184	185	185A	185B	To Exous Inspectors	184	186	185A	185B
Name of return		Annual statement of shops sold under the auction system	Annual statement of shops licensed under the fixed fee system	Annual statement of shops assigned under the graduated surcharge system	Annual statement of shops assigned under the tree tax system of tar.		Annual statement of shops sold under the auction system	Annual statement of shops licensed under the fixed fee system	Annual statement of shops assigned under the graduated surcharge system	Annual statement of tars shops assigned under the tree-tax system
Serial number		21	22	23	4		25	26	27	28

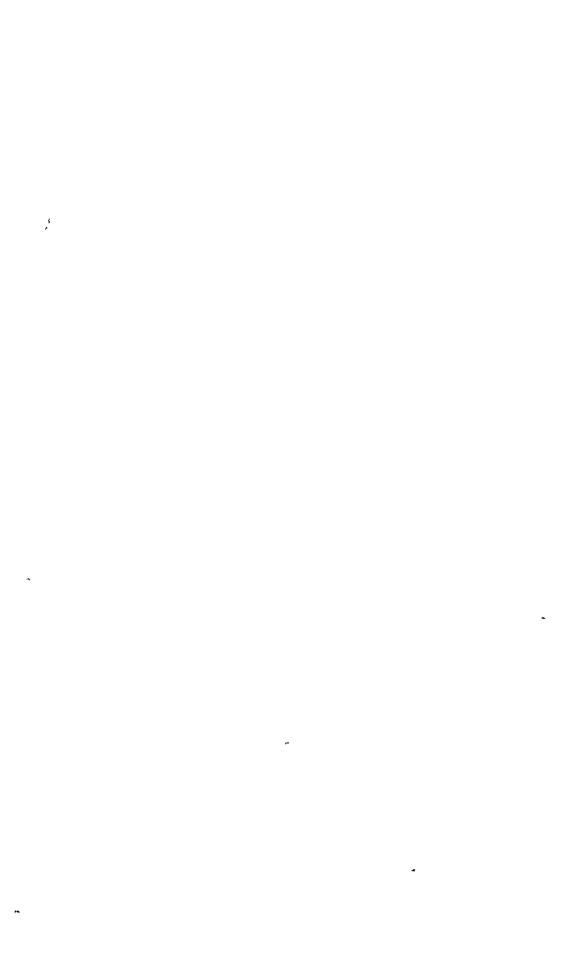
IV.—Annual—(concluded).





- (i) Return no. 1—This statement will be prepared in the office of the Excise Commissioner, partly from existing information and partly from particulars furnished by the Collector of Allahabad and the Deputy Commissioner of Lucknew (return no 8). It will be forwarded to the Board of Revenue for transmission through the Local Government to the Director-General of Commercial Intelligence.
- (11) Return no. 2—This statement will be prepared from return no 10 furnished by Collectors of districts in which bieweries have been established, and will be submitted to the Board of Revenue for transmission to the Government of India.
- (121) Return no. 5—This consists of 17 statements, of which 10, numbered A, B, C, D, E, F, G, I, J and K, are Piovincial, and seven, numbered I, I A, II, III, IV, IV A, and V, Imporial, the latter having been prescribed by the Government of India. All necessary instructions for the preparation of these returns will be found at the foot of each return. The fair copies of the appendices should be submitted direct to the Excise Commissioner and the office copies to the Commissioner of the division along with the report. The latter will forward the report to the Excise Commissioner, and return the office copies of the appendices to the Collector immediately after perusal. Any delay in the submission of the appendices will be noticed in the provincial report.
- (11) Return no 9—I has is a special return required from the Collector of Allahabad and Deputy Commissioner of Lucknow.
- (v) Return no 10,—Cases repeatedly come to notice in which persons who have made default in excise contracts in one district have, in ignorance of their antecedents, been permitted to enter into similar engagements in another district, with the result of further loss to the In order to minimize this source of loss, a printed list of such defaulters is prepared and circulated to all district office is immediately before the annual sales, from particulars furnished by district officers in The list should show the names of all persons whose bids were accepted at the excise auctions and who either failed to take up their contracts, or having taken them up subsequently made default in the instalments, the amount of loss in either case to Government not being less than Rs 200, and also of those persons whose conduct justifies their exclusion from excise contracts The list should be alphabetically arranged to facilitate the compilation of the provincial list. Any defaulter whose name is on a previous list who pays up the amount due from him and is otherwise eligible for contracts, may be reported for evclusion from the list, and this will be done and notified to district officers in a memorandum at foot of the next list of defaulters.
- (vi) Retuin no 11.—This retuin will be submitted by the Collectors of brewery districts only from information supplied to them by the brewers in return no 16. It shows the estimated outfurn of the brewery during the calendar year, and should not be held over until the year has expired and the actuals are available
- (vii) Return no 12 This return is required with a view to draw the Collector's attention to any shops remaining unsold at settlement and after 1st April.

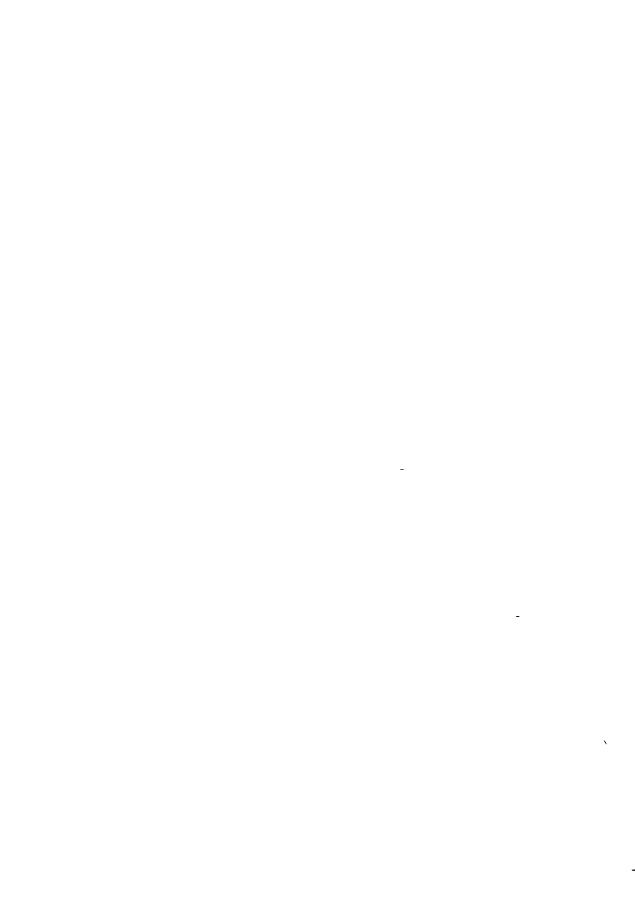
- (vii) Return no. 13.—This icturn is required in order to enable the icceipts to be checked with a similar return submitted by the Accountant-General
- (2x) Returns nos. 14, 15 and 18 supply information for the Collector's annual report
- (v) Return no. 16 is intended to show the estimated outturn of each brewery for the calendar year for the preparation of ictuin no. 11 which is submitted to the Excise Commissioner.
- (xi) Return no. 17.—This is compiled from return no 9, furnished by district officers to whom printed copies are supplied before the commencement of the excise sales.
- (xii) Returns nos. 6 to 8 and 19 to 28 These are intended to supply information to all officers concerned, of the results of annual settlements of excise shops.



Page R	ule no	Amendment or addition.
88	192	Delete sub-sections (2) and (3) under III—Annual, renumber 4, 5, 6, 7, and 8 as (2), (3), (4), (5), and (6).
89	192	Delete (11) return no 2 and (111) return no. 3 and renumber 1v, v, vi and vii as 11, 111, 1v and v
90	193	After the word "Collectors" add "and Assistant Excise Commissioners."
91	202	Excise Commissioners,"  In the list under the rule cancel the following entries.—  Application tendering daty for iemoval of spirit from a public distillery or non-contract bonded warehouse  Licence to work a still within a public distillery.  Licence for wholesale vend of country spirit in districts under the ordinary distillery system.  Licence for retail vend of country spirit in districts under the ordinary distillery system.  Nominal roll of servants in public distilleries  Pass for iemoval of country spirit to a bonded warehouse in non contract districts.  Pass for removal of spirit from public distillery; non-contract bonded warehouse or wholesale shop.  Pass for removal of spirit from a contract warehouse or wholesale shop.  Pass for removal of spirit from a contract warehouse or wholesale shop.  Register of duty-free issues;  Register of duty-free issues;  Register of issue vessels in contract bonded warehouse  Statement of issues of country spirit to shops under the distillery system in non-contract districts  Statement of issues of country spirit from warehouses in non-contract districts.  Conservancy fund account  Register of passes covering issues from private distillery.  Register of deposits and withdrawals of spirit in non-contract warehouse.  Register of deposits and withdrawals in gauged store-room.  Register of receipts, issues, and balances of country spirit in public distillery (daily):  Register of teachs in the gauged and ungauged store-rooms.  Register of the number of gallons of country spirit issued to each shop within a distillery circle (daily)  Statement of officials over 55 years of age

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Page	Rule no	Amendment or addition	
91 to 97	202	Tour diaries of excise inspectors in non-contract and non-special management districts Statement of valuable ordinance and other Government stores Special inspection book Transfer the entry 'ordinary inspection book" under "permanent retention" to "Three years'	C/ B O no 3,7 E -6.5E can
		retention"  Transfer the entry "s'atement of wa-h made and spirit obtained therefrom" under 'permanent retention" to "six years' retention"  Transfer the entry "Register of all sanctioned shops" under "six years" period of retention to "Permanent"  Add the following records to the list in rule	1021  C. E —1610  Gred the 611  1021  Of B O no 7 1  1021  Of B O no 7 2
		202 — 'Appointment of officers to hold charge of crosse Correspondence regarding supply of sitting onery, orms and postage stamps to excise inequators. Correspondence regarding disposal of stock on determination of losines . Do Correspondence regarding maintenance of forms and registers in Gs. Hares and bonded watchouses . Do Eale problamations and correspondence connected therewith . Do	
	) 5	Appointment, promotion and panishments of ero se peons One year after re- tirement.  Appointment, promotion and panishments of ero se peons Three years after cutry in service book.	
		Correspondence regarding powers of officers.  E years Applications, petitions and correspondence regarding grant of Learners for the essie and retail vend of exists a commodities. Do Correspondence regarding receivery of arreivs of exists revenue. Do Correspondence regarding cancellation and reade of shop i censes and farms. Do Correspondence regarding transfers and sur- leases of Learners. Do Correspondence regarding direct management of shops Correspondence regarding appointment of iouli affisor, commit ess. Do Correspondence regarding bressentions, re- varisand disposales things confine the Correspondence regarding prosecutions, re- reads and disposales things confine the Correspondence regarding store taking and visings in displaying and bracks variancess. Do	





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Page	Rule no	Amendment or addition	
		Correspondence regarding refund of duty on beer Correspondence regarding supply of furniture	3 years
		and stores Inspection reports Monthly reports of Assistant Excise Commis-	Do Do
		sioners	Do Do
		and oxcise officers  Correspondence regarding appointment, promotion, transfer, punishment pay and leave of excise inspectors and other subordinates, also appellate orders regarding	Do
			Six years after cessation of ser- lice
		Correspondence connected with the location and number of shops for sale of excisable commodities  Correspondence regarding collection, suspension, remission and refund of excise reve-	6 years
		nue	Dσ
4		Correspondence regarding cultivation, storage and sale of the hemp plant  Correspondence regarding collection and sale	Do Do
		of the spontaneous growth of the hemp plant  Correspondence regarding projects for excise	Do
		buildings Correspondence regarding purchase of tents Correspondence regarding extension of service	Do. Do
		to excise officials over 55 years of age Proceedings of advisory committees and licens ing boards Correspondence relating to the France Act, and	Do Do
		Correspondence regarding relations of excise	Permanent
		staff with the police Correspondence regarding duties of Assistant Excuse Commissioners and excuse inspec-	Do
		Correspondence regarding establishment, con- trol, general arrangement, management	
		and abolition, etc., of distilleries  Correspondence regarding denaturation of apirit.	Do. Do
		Correspondence regarding construction and working of breweries  Coirespondence regarding establishment, management and control of bonded ware	Do
		houses for storage of liquer and drugs Correspondence regarding introduction, modification and abolition of excise systems	Do T
		Guard book of Excise Commissioner's circulars  Oard attached to packages of drugs on deposit	Do
•	-	in a contract warehouse	When the packages are re-



Page	Rule no	Amendment or addition.
		Register of issues of ganja from a contract warchouse Three years Register of daily issues of charas to shops Do Ditto bhang ditto Do Ditto ganja ditto Do Register of receipts and payments on account of price of spirit and drugs Do Register of unadjusted items of payment on account of price of spirits and drugs Do Momorandum of receipts, payments etc, on account of price of spirit and drugs Do Annual statement of Government stores Do Register of licence fees for tari shops under the surcharge system Bix years Register of demands and collections for shops under the graduated surcharge system Do Shop inspection register of tari Do
99	205	Substitute the following for this rule.—  "205. The standard of supply shall be as
		follows —
		(1) (a) For each Collector's office one single stem direct reading glass hydrometer (b) For each distillery two sets of five stem glass hydrometers, and two extended single stem hydrometers (2) (a) In areas included in the charge of an Assistant Excise Commissioner— For each Assistant Commissioner one set of five stem glass hydrometers with a large oval testing glass for standar-dication of distillery and warehouse instruments and one single stem direct reading glass hydrometer for his use in shop inspections.  For each officer in charge of a bonded warehouse one set of five stem glass hydrometers.  For each inspector on preventive duty one single stem direct reading glass hydrometer for outdoor work.  (b) In districts not included in the charge of an Assistant Excise Commissioner— For each inspector one single stem direct reading glass hydrometer.
		A thermometer, testing glass and a book of tables accompany each hydrometer
		Note —The single stem direct reading glass hydrometers will be supplied when the brass Sykes' hydrometers at present in use are worn out or become defective"

Page.	Rule no	Ame idment or nadition
69	206	Cancel the first paragraph beginning with "all hydrom ders" and enling with "bondel warehouses" and substitute the following —  "All hydrome ers and thermometers in use in distributes shall be standardized not less than once a quarter and those in use in bondel varehouses once in every year. This work will be carried out by Assistant Preise Commissioners. These officers will also standardize the instruments in id by preventive inspectors under their charge. In districts not included in the charge of an Assistant Preise Commissioner the preventive inspector's instruments will be standardized in Excise Commissioner's office when required."  In the 6th line of the 3 department of the
100	<b>2</b> 00	word 'non-distillery."  Cancel the rule and substitute—  "209. All measures, us.d in the transfer or
		Supply of sall n mer boaded warehouses shall be of the part in approved by the Excise Commissioner and shall be provided by distillers and contractors."
100	210	Caned this rule
100	211	Ditto
100	212	Cancel the words beginning with "in" in the first line and ending with "all" in the 2nd line and substitute the word "shall"
		In the S line cancel the words 'most recently supplied" and substituts "approved"
101	213	Substitute the following for this rule -
		Standard gallen measure which shall be periodically used by him for testing the accuracy of the measures in daily use Each Assistant Excise Commissioner will also be provided with a standard gallon-measure which shall be used by him, when inspecting distilleries, bonded warehouses and wholesale depots and shops, for testing the measures."





Page,	Rule no	Amondment or addition.		
101	214	Cancel the word "public" in the first line.  Add "or of Assistant Commissioners' offices" after "warehouses" in the second line.		
101	216	Substitute the following for this rule —  "ZES. Each Assistant Excise Commissioner will be given a supply of spare Reserve locks supplied.  Reserve locks supplied.		
101	218	In the fourth line substitute "a" for "the".		
101	219	In the last line cancel the words "Collector or officer in charge of excise" and substitute "Assistant Excise Commissioner."		
102	220	Substitute the following for this rule—  "220. The quantities in excess of which (a)  no denatured spirit shall be import, etc, require a ported, exported or transported and (b) no country liquor shall be transported except under a pass as provided in section 15 of the Act are specified below—  Denatured spirit . Two gallons Country spirit . Two gallons Country spirit . Two gallons Country spirit . Two gallons For seers  Provided that in tracts where the farming and outstill systems are in force, the quantity prescribed for the transport of country spirit shall be ore gallon or six reputed quart bottles"		
103	226	For the heading read "Denatured spirit" only.		
103	230	In clause (a) delete "(a)" and the words "or sale" and cancel clause (b).		
103	231	After the words "30th December, 1910," in the fifth line add the words. "and notification no 170/XIII—187, dated the 24th February, 1916," and after the words '30th December, 1910," in the last		
105	234	line add the words "and 24th February, 1916"  Substitute "Indian" for "native" wherever it occurs and also in the heading above the rule  In line 5 delete the word and" preceding clause 2 and add the following clause —  "and (3) Indian States, export to which has been specially sanctioned by Government."		

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Page	Rule no.	Amendment or addition,	
		After the word "Ditto" in the margin add the words "as amended by notification no. 18/XIII—169, dated the 9th January, 1914"	
105	235	Substitute "Indian" for "native" in the first	
		line.  Row the word "Ditto" in the margin substitute "of notification no 650/XIII-85, dat d the 18th August, 1910."	
106	238, 240	Substitute "Indian" for "rative" wherever it occurs.	
107	243	In line 2 for the words "Punjab and North-West Frontier Province" substitute "Punjab, Delhi, and North-West Frontier Provinces"  To the marginal reference add notification no 539/XIII—105, dated the 31st July, 1916.	
107	243A	Insert the following as a new rule 243A	
•		243A.—Duty-paid country spirit manufactured at any distillery in the United Provinces besides the Rosa distillery may be experted to the Punjab, Dolhi, and North-West Frontier Provinces under the following rules —  (1) The experter shall present an application for a pass to the excise inspector in charge of the distillery, together with an authority to import, signed by the Financial Commissioner, Punjab, by the Chief Commissioner, Dolhi, or by the Chief Commissioner, North-West Frontier Province, or by an officer to whom any of these officers has delegated the power to sign such authority  (2) The inspector may thereupon grant a pass authorising the expert of the spirit on payment of duty at the prescribed rate. A copy of the pass shall be sent to the Deputy Commissioner of the district of import	Cf. Notification no 1070/XIII— 119, dated the 80th October, 1919.
107	244	Cancel this rule (vide notification no. 20/XIII—169, dated the 9th January, 1914)	
1(8	- 245	Substitute "Indian" for "native" in the heading above the rule and in the body of the rule, wherever it occurs.	

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Page.	Rule no.	Amendment or addition.
109	246	Substitute the following for the first sentence of this rule:  "Rum manufactured at a distillery in the United Provinces and intended for British or Indian Troops may be exported (1) to the Punjab, Delhi, and North-West Frontier Provinces on prepayment of duty at Rs 10-10 per imperial gallon L P.; (2) to any other part of India at Rs 10 per imperial gallon L, P. and under a pass as provided in the following rules.—"  To the marginal reference add notification no, 86/XIII—20, dated the 17th August, 1921.
109	247	Tor the heading and the rule substitute the following.—  "(7) Denatured spirit.  227. Any person may export denatured spirit manufactured at a distillery in the United Provinces under a pass as provided in the following rules:—  (1) The exporter shall present an application to the officer in charge of the distillery  (2) The application must specify—  (1) the name of the consigner,  (11) the name of the consigner,  (11) the quantity of denatured spirit to be exported  (3) Every application must be accompanied by a permit to import of the spirit and specifying the amount to be imported. This permit may be a general permit covering all consignments for one year  (4) The officer in charge of the distillery shall thereupon grant a pass authorising the removal of such denatured spirit from the distillery and covering its export  (5) The pass shall be in triplicate, in Form E D.  Pass, how to be dealt with,

Page.	Rule no.	Amendment or addition	
		Revenue authority of the district or place to which the spirit is to be taken, and the third retained for record.  (6) When denatured spirit is expected to the Bombay President, in addictionate of test to tion to the procedure laid down accompany the pass	
		certificate of test by the Chemical Examiner for Customs and Excise, Calcutia, of the denaturing agents and of the spirit from the bulk of which the corsignment is taken shall also be forwarded to the Chief Revenue authority of Bombry, or officer specially appointed in that behalf. The consignment	
110	248	shall be scaled with the departmental real."  Substitute "Indian" for "native" in the first line  For "Rs 7-Sper London proof gallon" substitute "Rs 10 per London proof gallon."	
110	249	To the marginal reference add notification no 1134/XIII—103, dated the 22nd December, 19.0 Cancel clause (1) and renumber clauses (2) and	Cf Netification no 16/XIII—53
		(3) as (1) and (2) In the new clause (1) [old clause (2)] substitute the words "officer in charge of the distillery from which the transport is to be made" for the words "Collector of the district in which the distillery is situated".	dited the 4th January, 1918
110	250	Cancel clause (1) and the number (2). The present clause (2) should be read in continuation of the words "save that"	
311	253	Cancel the rule and substitute the following —  "253 A licensed retail vendor of country pirit on production of his pass book in Form B W L 9 may obtain supplies of country spirit from	C/ Notineation no 18/NIII— 99, dated the 4th January, 1918
		a wholesale shop established in his district, provided his shop is not situated in an area where the rate of duty is higher than that applying to the place where the wholesale shop is situated. Entries relating to the consignment must be made in the pass book and signed by the licensed wholesale vendor or his representative prior to removal of the spirit. The licensed wholesale vendor will be held strictly responsible for the correctness of the entries made in the pass book. After completion of the entries the pass book must be returned to the person removing the spirit."	
111	254	In clause (1) after the word. "allowed" add "or in which the farming system is in force"	Of B O no. 372/V. E —3830 dated the 18th
111	254	In clause (2) after the word "levied 'add" or for which a higher retail price is fixed"	September 4922 Ditto.



Page	Rule no	Amendment or addition
112	256	Add the following note to this rule —  Nore—This exemption does not extend to mauza Bamani or mauza Badrinath or to the tract of land lying on the right bank of the Alahanda river between the bridge of mauza Mana and the bridge at mauza Bamani in pargana Painkhanda in the Garhwal district.
113	259	Substitute the following for present rule —  (2) Retail licences.
		"259. The following classes of licences for the Retail licences Kinds retail vend of foreign liquor of— may be granted—
		These licences in Form F. L. 3 may be granted  (1) Hotel and staging to the proprietors or lessees of or dik bungalow licenpare premises which are bond fide ces places for the lodging and entertainment of travellers, and to persons in charge of staging or dik bungalows. They cover retail sale, for consumption on the premises only, to persons actually residing in, and bond fide travellers making a temporary halt at, the hotel or staging or dik bungalow. They do not cover the right of sale to the general public resident in the place where the hotel or staging or dik bungalow is situated. Such sales, where permitted, must be covered by an additional licence in Form F L 4 or F L 8. The aggregate fee chargeable for the two licences shall not exceed Rs. 1,500.  Note—If the licenses of a hotel or staging or dik' bungalow situated in a small station, holding a licence in Form F L 3 only, desires to sell, to a resident or bond fide traveller wishing to take a certain quantity of liquor with him for refreshment on his journey, the Collector, on the licence's application, may, in his discretion, add a condition to the licence authorising such sales in quantities not exceeding two quart bottles of each kind of liquor to any one individual, but this shall be done only in the case of places where no licence exists for the sale of liquor for consumption off the premises  These licences, in Form F L. 4 cover retail sale,  (2) Restaurant or hotel to all comers, for consump bar licences to all comers, for consumption off the premises which are maintened for the main purpose of supplying the public with meals served in European fashion or to the proprietors or lessees of premises which are maintened for the main purpose of supplying the public with meals served in European fashion or to the proprietors or lessees of bond.

Page Rule no.

## Amendment or addition

fide hotels. With this consideration in view the Collector must carefully scrutinise all applications for this class of licence, and in forwarding the application to the Excise Commissioner, he should state whether in his opinion the application is made with the object of securing the licence as a necessary adjunct to a genuine hotel or restaurant business or is one made with the main object in view of supplying, under the guise of a bogus hotel or restaurant business, liquor to the general public. In a case where the licence is combined with a licence in Form 1. L. 3 the aggregate fee chargeable for the two licences shall not exceed Rs. 1,500

These licences shall be in Form I. L. 7 and shall cover retail sale in radius, (3) Railway refreshment room or dining refre-hment rooms and dining car licences cars maintained by, or under the supervision and control of, radway administrations. They cover the right of retail sale only to bond fide railway passengers, either in course of transit by train or making a temporary balt at the railway station at the beginning or end of a railway journey for consumption on the premises, or for consumption off the premises, in quantities not exceeding two quarts of each kind of liquor to any one bond fide railway passenger. They do not cover the right of retail sale, either for consumption on or off the premises, to persons other than bona fide railway passengers, such sales, where permitted, must be covered by an additional licence in Form I L 4, F. L S or F. L 9. In a case where the licence is combined with a licence in Form F L 4 or F. L S or F. L 9, the aggregate fee for the two licences shall not exceed Rs 1,500

Licences for retail sale in dining cars in Form F L 7 will be granted only with the sanction of the Excise Commissioner—In the case of cars on trains running through the territories administered by more than one Local Government the licence shall be issued by the Local Government within whose territories the headquarters of the refreshment contracting firms are situated, and shall be held to cover the whole extent of the journey of the train in respect of which it is granted. Intimation of the issue of the licence shall be given to every Local Government or Administration through whose territories the train passes in the course of its journey.

Amendment or addition Rule no Page These licences are of two classes:-(a) Covering retail sale for con-(4) Shop licences sumption both on and off the premises in Form F L. 8. (b) Covering retail sale for consumption off the premises only in Foim F. L. 9. These licences shall be granted with the previous sanction of the Excise Commissioner, except those of class (a), for shops situated within the jurisdiction of a Licensing Board in which cases such board is the sauctioning authority. Except in cases where the licence is exposed to public auction the Excise Commissioner shall fix the licence fee, subject to the general control of the Board of Revenue. These licences are issued in connection the grant of contracts for the (5) Canteen tenant liconces retail vend of foreign liquor under the military "canteen" system. Sales under this licence can only be made at the canteen or place appointed for the purpose by the military authorities and only to those persons attached to the regiment for which the licence is granted or duly authorised under the regulations of the Army to use such canteen. The licence shall be in Form F. L 6. These licences cover the sale by auction, by any person charging a fee or com-(6) Auctioneer's licenmission for his services, of foreign liquor, whether the property of private persons, or consigned in the ordinary course of trade for sale by auction Sales under these licences may be held at any place within these provinces. The licence covois the issue on payment of samples to intending purchasers not exceeding in bull one reputed quart bottle. There is no limit to the quantity which may be sold in a single transaction The licence shall be in Form F. L. 10 Where a licence is required for races, sports. dances or other forms of public (7), Occasional licenentertainment of a purely temporary nature the Collector may issue a licence in Form F L 5 to cover retail vend of foreign liquor on the premises in which the entertainment is held for such hours as he considers advisable. The licence may be granted for the whole period during which the entertainment may last up to a maximum of ten days. Where a licence is required for a public place of (8) Theatre bar licen, entertainment of a more or less permanent nature, such as a theatre or cinema occupying permanent premises,

		( 12 )	
Page	Rulo no	Amendment or addition	
		the Excise Commissioner may sanction the issue of a licence in Form F L 5A, subject to such special conditions in each case as may appear necessary to him and for such term as may seem to him advisable to cover the retail sale of foreign liquor on the premises on which the outertainment is held. Sales under cover of such a licence shall be made only during an actual performance other than a rehearsal, and for not more than half an hour after its conclusion, provided that sales shall under no circumstances be made after midnight."	
114	260	Cancel the present rule and substitute the following:—  "260. Except in the cases of occasional and Period for licences theatro bar licences, licences shall not be granted for a less period than one year, the full fee being payable in advance. In the case of a licence for premises not licensed during the previous year, granted during the course of the excise year, the licence shall be granted for the whole remaining portion of the year, at a fee proportionate to the annual fee prescribed, calculated in all cases from the commencement of the quarter in which such licence is granted."	Of Notification no 200/VIII—41 dated the CS October, 1922
114	261	For the present rule substitute the following.—  "261. The following shall be the fees in the case of the several classes of retail licences.—  Description of licences Annual fees.  Rs	Cf B O no 324/V E -9400, dated the 31st August, 1922.
-		1 Hotel licence	

They shall be paid strictly in advance."





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Page.	Ruleno	Amendment or addition.
115	563	Substitute the following for the present rule—  "262. Licences of classes 1, 2, 3, 4 (a) and 8  mentioned in rule 261 shall  Cases requiring Excise be granted only with the previous sanction of the Excise Commissioner. In the case of licences of class 4 (b) also, the Excise Commissioner is the sanctioning authority except in areas where a Licensing Board has jurisdiction, in which case the sanction of such Board is necessary. In all cases, except those where the fee is fixed by auction, the Excise Commissioner shall fix the fees payable subject to the general control of the Board of Rivenue. In fixing the fees the Excise Commissioner shall be guided by the amount of business done under the licence."
115	263	Substitute the following for the present rule—  '263. Where it can be shown that the grant of a science of classes 1, 2, 3, 4 and 8 would be a public convenience and the probable extent of the business would not justify the levy of the full fee, the Collector may propose, and the Excise Commissioner may sanction, such lower fee as he may see ht Licences of these classes once sanctioned may be renewed by the Collector at the same fee if he has no reason to suppose that the volume of business done under the licence has materially changed. An increase or decrease in the fee requires the sanction of the Excise Commissioner."
115	2C3A	Add the following after rule 263 —  "263A. Each licensee of classes I to 5 shall obtain on payment a register (form F. L. 20) from the Collector's office and maintain a correct account therein of his daily transactions in liquor"
115	264	Cancel the words beginning with the word "shall" in the fifth line and ending with the word "and" in the last line of the rule  Add the following under this rule— "Note—Nothing in these rules shall be held to prevent sale by chemists and druggists of excisable liquors, when such form an ingredient in a lora fide prescription given by a qualified medical practitioner, in the quantity ordered in the prescription"

Page.	Rule no	Amendment or addition	
115	266	Substitute the following for this rule:—  "266. Approved chemists and druggists may Rectified spirit licence obtain rectified spirit for the for manufacture of drugs, medicines and chemicals, manufacture of drugs, medicines and chemicals.  cines and chemicals at the reduced rate of Rs 1410 per imperial bulk gallon on the following conditions.—  A chemist or druggist not holding a licence for the sale of rectified spirit or foreign liquor on the same premises desirous of taking advantage of the concession should apply to the Collector of the district in which his business in situated for a licence to purchase and use such spirit in the manufacture of drugs, medicines and chemicals. The licence shall be granted free of charge and in Form F. L. 11  No cale of the spirit shall be permitted under the licence and the licensee shall maintain correct accounts which must be produced for inspection on the demand of any excise officer of not lower rank than an excise inspector."	Cf B O no 21, V E -804B, du ' the 26th Jun, 1918
116	269	Insert the following words in brackets after the word "spirit" in the first line of this rule —  "(which cover the right to bottle denatured spirit)"  Add the following after this rule —  "Issues for transport will be made under passes in Form F. L 18"	Cf P O rt 825/V E -266, dated the Jr' Augu t, 1922
116	270	Insert the following words in brackets after the words "licences" in the first line —  "(which cover the right to bottle denatured spirit)"	Dicta.
117	271	Substitute the following for this rule— "Distillers may also talle out retail licences in Form F L 15 for premises outside the distillery  Is a exceeding two gallons will be made under passes in Lorm F. L 15"  In the mirginal reference add "as amended by B O no 26/V. E. 919—B, dated the 31st Jenuary, 1915"	

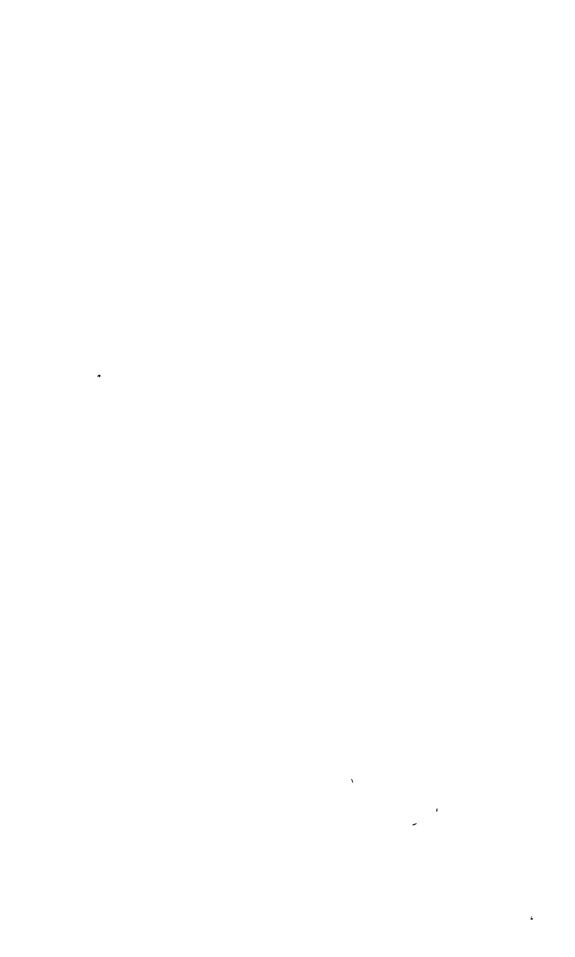
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Page.	Rulo no	Amendment or addition
118 and 119.	278 to 287.	Cancel rules 278 to 287, both inclusive.
120	288	In the 4th line substitute "Indian "for "native"
120	289	In the heading above this rule read (1) for (2)
120	21.2	At the cud of the rule, after the word 'tarr' add "except with the express sanction of the Excise Commissioner"
120 and 121	and	Cancel rules 293 and 295
12	296	Change the heading above this rule to (i, whole-sale shops and dé, ôts.  After the first sontence insert "the licences shall ordinarily be granted to supply contractors of the district or to others with their consent"
12	296 A, 2 '0 B und 296 C	"296A Wholesale shops are meant to facilitate

Page.	Rule no	Amendment or addition.
		accurate accounts in the form prescribed in their licence and shall submit a correct copy of such accounts to the inspector in charge of the warehouse at headquarters of the district in which the shops taking issues are situated on the 1st day of each month without fail."  Substitute the following for this rule:—
121	297	Issues from wholesale be duly entered in the pass book be duly entered in the pass books, B. W L 9, of the retail vendors removing the spirit and the entries signed by the
		licensed wholesale vendor or his representative. The entries in the pass books will serve as a pass to protect the consignments in transit."  After rule 293 add the following —
		Wholesale depots and their conditions wholesale depots as may be prescribed by the Board of Revenue which shall be subject
		to the following conditions —  (1) The dCpôt shall be opened, ordinarily, for sale to retail country spirit vendors holding licences in the district in which the d6pôt is situated, provided that
		the shop of the person to whom the sale is made is not situated in an area where the rate of duty is higher than that applying to the place where the dépôt is situated.
		(2) Country spirit reduced to issue strengths and after payment of duty shall be transported to the depot from any bonded acrehouse in the same district (3) Country spirit shall be sold at the fixed
	manapagaman pinga	a margin of 2° above or below the fixed strength, in quantities of not less than one gallon and at a price which shall not exceed the total of the following
		(a) still-head duty, (b) continct price, (c) dépô' rate which shall not exceed three
		Provided that in appeared cases the Excise Commissioner may renerion a higher rate  The addition of any flavouring colors are
	To the state of th	textors to a here the objectionable substance to the eject at all 100 better in the eject as fired by the line of

Cf B O r 150°N/V.E 7.9B, dai'd the 20'f Septemb r, 19 and notifiest in 275/V i' = 881B, dated it 19th September, 1919



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Page	Rule no	Amendment or addition
121	297A	(As a general rule such minimum stock shall be not less than the average monthly sales)  (5) Each vat creask in the dépôt shall have its capacity cut, branded or painted on it correct to the nearest half gallon  (6) The dépot shall be provided with a hydrometer, a thermometer and a hung rod, also a gauge rod for each vat or eask  (7) Only standard issue measures approved of by the Excise Commissioner shall be used  (8) Sales shall only be made on the dépôt premises which shall be opened for business for at least six hours on at least one day in each week. The premises shall not be opened before subtise and shall be closed by 6 pin  (9) Sale shall not be made on credit  (10) All issues from the dépôt must be duly entered in the pass books, B.W. L. 9, of the retail vendors removing the spirit and the entries signed by the person managing the dépôt on behalf of the contractors  (11) A correct account of all receipts and issues of country spirit shall be kept in the annexed form.—
		1 2 3 4 5 6 7 8 9 10 11 12 18
		Of approximate to the policy of approximate the policy of
		Number of gallons of spirit received from bonderd warel ouse or distillory to day  Total number of gallons of alistillory to day  Total number of gallons to be accounted for retail vendors and remain and in store  Number of gallons remain and in store (to the person named or in the person named of a column 7)  Price per gallon oliving of exclusive of duty or ond of months  L. P. gallons
,		86° U P  60° U P
		(12) On the first day of each month a copy of such account shall be submitted to the inspector in charge of the bonded warehouse at headquarters of the district in which the shops taking issues are

Page.	Rule no	Amendment or addition.
		situated. Extracts from this account showing sales to licensed vendors of different circles shall also be submitted to the excise inspectors in charge of such circles. If the loss by wastage during the month exceeds one per cent and the excess is due to neglect, the Excise Commissioner may impose a fine not exceeding five rupees per proof gallon  (13) A wastage allowance, up to the amount permitted by rule 421 of the Excise Manual, on the quantity advised in each cask received at the dépôt will be allowed to wholesale dépôt-keepers, who shall, on the first day of each month, submit to the inspector of the circle a statement showing (1) the number of the cask, (2) the quantity advised, (3) the quantity actually received, (4) the wastage ascertained. All cases of excess wastage shall be reported to the Excise Commissioner, who may impose a fine not exceeding five rupees per proof gallon  (14) The excise inspector of the circle in which the dépôt is situated shall be allowed every facility for examining the accounts and checking the stock of spirit whenever he visits the dépôt  (15) A breach of any of the above conditions shall render the contractor liable to the penalties prescribed by section 64 of the Excise Act (IV of 1910)."
121	298	Cancel the present rule and substitute the following.— "298. Licences for retail vend of country spirit will be granted for one year. They shall be granted in Form C. L. 6 and shall ordinarily cover vend for comsumption both on and off the premises. The Excise Commissioner may, however, with the previous fanction of the Board of Revenue, direct spirit to be sold, in specified localities, for consumption off the Inc. 18.28 only either in open vessels or in scaled bottles. In case of open vessels licences shall be granted in Form C. L. 5 and in case of scaled bottles in form C. L. 5.

Cf B O r 306/V I =3330 dat 4 th 134 heptember, 1922



Page	Rule no	Amendment or addition
123	308	Af'er the 4th line of the rule add a new clause as follows.—  "(3) The tree-tax system."
154	316	In the 10th line delete the words "and distillers" In the 11th line insert "as far as possible" between 'tara shops" and "do not fall."
125	SISA	After rule 318 add the following.—  "318A. (1) The tree-tax system of tart and distiller; system of country spirit and under it the Government revenue is derived from (1) a fixed tax on every tree tapped, and (2) a surcharge or vend fee per true to be paid by vendors for the privilege of vend Vendors are to make their own arrangement for procuring trees and the tree-tax levied is quite distinct from the tree owner's fee.  (2) Where the tree tax system is introduced for the first time the number and location of existing shops need not be interfered with It may safely be assumed that under the tart farmers the number and position of shops have, from time to time been carefully adjusted to serve the best interests of the consumer according to the number of trees and the local demand  (3) Settlement shall be made by individual shops sittlements.  Sixtem A surcharge of Rs, 2-4-0 for each tar tree and annas twelve for each linajur tree shall be levied. For the due observance of the conditions of his licence the licensee shall be required to deposit security either in Government promissory notes, cash or such other form as the Collector may approve, of an amount deemed by the Collector to be sufficient having regard to the importance of the shop. Vend licence shall be granted in Form C. 1. 12A. The licensee shall be bound by the conditions of his licence.  (4) A tax of Rs. 3 shall be payable on account of each khajur tree to be tapped.  (5) In the area under this system no tree shall be tapped and no tari or sendhalment of the supports of the reach tar tree and Re. 1 for each khajur tree to be tapped.  (5) In the area under this system no tree shall be tapped and no tari or sendhalment of the supports of the reach tar tree and Re. 2 for each tar tree and Re. 2 for each tar tree and Re. 3 for each tar tree and Re. 3 for each tar tree and Re. 3 for each tar tree and Re. 4 for each khajur tree to be tapped.

Page	Rale no	Amendment or addition.
125	318A	(6) (1) Tapper's permit may be issued on the application —
		(a) of persons licensed to sell tari or sendhi by
		retail;  (b) of tree-owners (for not more than five trees in any period of twelve months ending the 30th September) for the drawing of tari or sendhi for domestic consumption, but not for sale,  (11) The applicant for a permit, before proceeding to tap any tree, must pay in advance into the subtreasury the tree-tax prescribed by clause (4), together with (if the applicant is a licensed vendor) the surcharge prescribed by clause (3) in respect of the
		trees which he desires to tap. For this purpose he shall present to the officer in charge of the sub-treasury an application in triplicate in Form C. L. 12B
		stating —  (a) the amount tendered in each or remitted by
		money-order, (b) the number and kind of trees to be tapped; (c) the village and khasra numbers or other definite description of the helds in which the trees
		stand, (d) the owner's name, and (in the case of applications by licensed vendors)
		(c) whether applicant has obtained the owner's permission
		The minimum number of trees to be entered on one application shall ordinarily be 2, all of which should, as far as possible, be situated in one village
	Age of damages against section of the latter than the section of the latter than the section of the latter than the section of	only (iii) Forms of application may be obtained by applicants, free of charge, from the District or Subdivisional Officer, or from the excise inspector or his jamadar. Applications may be presented personally or forwarded by post to the officer in charge of the sub-treasury. The chalan or the more porder receipt, for payment of the sum-due on the application, must be attached to the application.
	e P	(iv) If payment is made by money order, the matey-order must be addressed to the Collector and to levery details must be entured on the 'Coupon
	<u> </u>	tale retrained by the project" —
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Page	Rule no.	Amendment or addition.
		(c) If the remitter is a tree-owner, who requires a permit for domestic consumption, the words "tree-owner."  (7) The officer in charge of the sub-treasury shall receive the application and the amount, of troe-tax together with (in the case of a licensed vendor) the surcharge calculated at the prescribed rates. If there is no reason to the contrary, he shall grant a receipt for the amount tendered and endorse the amount on each copy of the application under his signature and seal. He will retain one copy, return the duplicate to the vendor and send the triplicate to the excise inspector.  (S) On receipt of the application the excise inspector, and send the triplicate to the occise inspector.  (S) On receipt of the application the excise inspector shill forthwith take steps for the marking of the trees. He shall prepare the tappor's permit in duplicate in Form C L 12C and make over one part to the vendor, noting on both copies the names of the subordinates deputed for the purpose of marking the trees. Entries differing from the receipted application or subsequent alterations shall not be made in the permit except under an order of the officer in charge of excise or of the Collector. This order will be pasted to the counterfoil of the permit.  (9) The permit-holder shall point out to the marking officer, when required, the trees which are to be tapped. The mode of marking of trees shall be prescribed by the Excise Commissioner. No tarr or sendhr shall be drawn from any tree, nor shall not office or attempt to efface them  (10) The tapper's permit shall be in force from list October or any subsequent date to the 30th September mediately following. In no case shall tarr or sendhr be drawn except during the currency of the permit  (11) Tapper's permits may be issued from 1sb September, but the preparation of spathes shall not be permited before 15th September. In the case of khajur trees the process of preparation may be allowed from 15th

Amendment or addition.
September, but the incision required for the insertion of the drip leaves shall not be allowed before the evening of 30th September  (12) No trees shall be tapped nor any tari or sendhi containing pot taken down from a tree between subset and surrise.  (13) All tari or sendhi drawn shall, as soon as the pots containing it are removed from the trees, be conveyed direct to the retail shop without delay  (14) The transport of tari or sendhi from the tree to the shop shall be covered by Transport pass—a pass in Form C. L. 12D to be obtained free of charge from the excise inspector. Separate passes will be required for transport from each village.  These passes will be current up to the end of September Subsequent changes in the names of carriers may be made on the application of the vendor by the counterfoil  (15) The import of tari or sendhi into the area Import of tari and under the system from elsevitation.  (16) No tari or sendhi drawn under the rules shall be sold or otherwise transferred except in the retail shop. Sales or transfers under the tree or on the way are prohibited.  (17) Adulteration of termination of tari or sendhi with any noxious or objectionable substance in the course of manufacture, transport, storage or vend is prohibited.  (18) The following persons shall not be employed on the profit of any serious breach of excise rules or conditions.  (2) Lyre defaulters and persons of un-tirfactory or the priors character of the course of un-tirfactory or the priors character.



Page.	Rule no	Amendment or addition	-
		(25) The excise inspector shall be personally responsibility of the marking of trees and for preventing illicit tapping. He shall see that jamadars and peons do not harass the vendors, tappers or carriers unnecessarily.	
		(26) After the commencement of the tapping Verification, etc., of season the excise inspector the trees by the special will verify the fact that only staff the trees entered in the lists have been tapped. He shall then submit the result of his enquiry to the officer in charge of excise, returning at the same time his copy of the vendor's application. The Sadar excise ahlmad will verify the credit of the tree-tax from his accounts and report the fact of his having done so.	
		Verification of trees opportunity offers, call for the copy of the application returned to the vendor under clauso of the trees shown therein"	
126	319	For the definition of "Rectified spirit of wine" substitute the following —  "Rectified spirit of wine' means plain spirit of a strength not less than 50 degrees overproof"	Cf B O no for the Line of the Line of August, Ich
125	325	Substitute the following for the first two sentences of this rule —  "Distillers shall provide office furniture for the use of the officials in charge of the distillery. If a distillery is established at a place where suitable quarters for such officials are not available in the reight surnood, or are not to be bired at reasonable to extra distillers shall provide quarters to the satisfaction of the Lycens Commissioner—  (a) for an excise inspector—at a rent not	Cf B O 1 Sic/\ 1 -21 diteit I' Sight and to?

Page	Rule no.	Amendment or addition.
128	326A	Add the following new rule —  "326 \.—1) istillers shall be responsible for the safe custody of the stock of spirit in their distilleries and shall be hible to make good any loss of revenue
129	335	caused to Government by their negligence" In the 3rd line delete the words "in charge of
130	339	English distilleries" In the 4th line substitute "clerks" for
130 130	340 358	'moharurs.'' In the 1st line substitute "clerks" for "moharurs." In line 16 before the words "Excise Commissioner" add the word "Deputy."
133	361	In line 5 before the words "Excise Commissioner" add the word "Deputy."
134	365	In the last line before the words "Excise Commissioner" add the word "Deputy"
136 137	380 385	For "25" in the 5th line substitute "35."  For "30" in line 10 substitute "16."  For "30" in line 14 substitute "11."  Add the following as a note to this rule —  "Norr—(1) The difference, caused by the caramel in solution, between the true strength of spirit and that indicated by the hydrometer is termed "obscuration" The percentage of obscuration can be easily ascertimed by taking the hydrometer strength before and after the addition of caramel or any other soluble substance likely to cause same. For example—  True strength of plain spirit—185 or 200 Apparent strength indicated by hydrometer after addition of soluble matter to plain spirit—200 or 185.  Percentage or degree of obscuration—15—15  The degree of obscuration remains constant and must be added to the apparent strength found at any subsequent test in order to ascertain the true strength. For this reason it is essential that the degree of obscuration should be noted, for future reference, in column 19 of register E D 14 at the time when plain spirit changes its donomination by addition of caramel in vat or in eask at time of issue.  (2) The addition of water to "obscured" spirit does not materially affect the degree of obscuration. In the case, therefore, of reduction of coloured rum in cask at time of issue, the degree of obscuration ascertained, when caramel was first added, will be treated as unchanged.

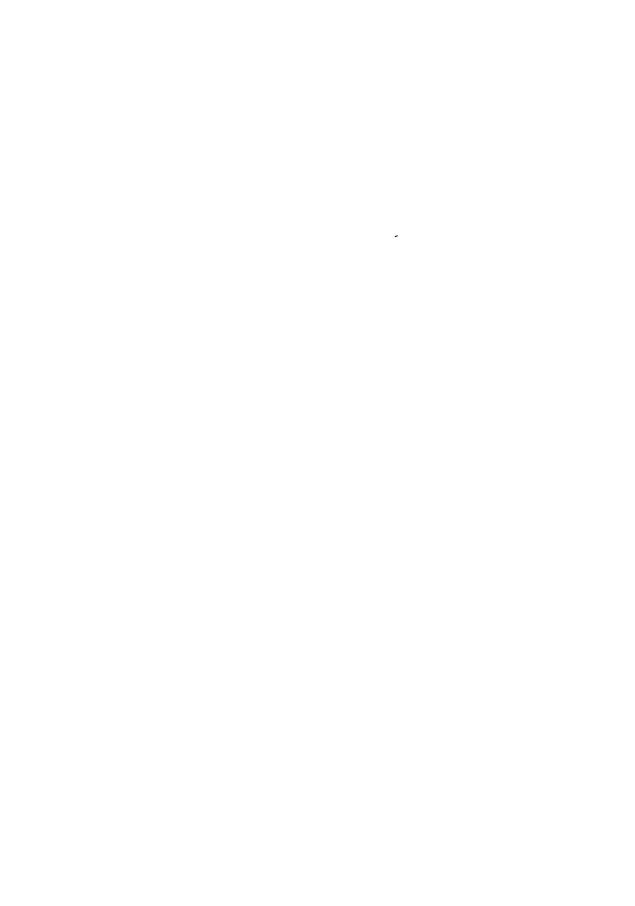
Page	Rule no	Amendment or addition.	
		(3) In the case of blending of "obscured" spirit of different degree of obscuration, the degree for the bulk may be ascertained by calculation thus—  Bulk gallons  810	
		under bond, the degree of obscuration must be noted on the pass in column 7, and in column 9 of Form E D 29 immediately below the apparent strength indicated by the hydrometer in the final proof before issue."	
133	389	Under rule 389 add the following note— 'Note—In the cise where issues of country spirit are, made direct from the distillery to shops within the contract area of the distillers the pass book accompanying any such issue will be deemed to be a pass within the meaning of this rule"	Cf B O no S' VE333C, dated the 13th September,1911
139	390	In clause (a) cancel the words "districts not under the contract system" and substitute "shops, when a portion of the distillery has been constituted a bonded warehouse"  For "25" in the 2nd line substitute "35"	Cf B, O no ? , V E 533C., dated the 1°2 Soptember,194
139	391	Substitute the following for clause I (b) (iii).—  "(iii) To British or Indian Troops in India as provided in the export and transport rules, on payment of duty at the rates prescribed therein"  To the marginal reference add "B O. no. 216/VE—804B, dated the 26th June, 1918, and 289/VE—7C, dated the 7th September, 1921."  Cancel clause II (1) (a) and remove "(b) In	Cf B O magai
140	391	Contract areas" from the next clause  Under head "III.—Denatured spirit," cancel the clauses (a) and (b), and substitute the following—  "(a) To the premises in respect of which a distiller holds a yend licence  (b) To reful renders and the general public, subject to the conditions of the wholesale licence hild by the distiller for the yend of such spirit"	VE = 323C. dated the 1° Esptember, 10°  Cf B O no control of the dated the 1° September, 1° Septembe

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Page	Rule no	Amendment or addition.
145	409	Delete the words "on which duty has been propaid" in the first paragraph and cancel the third paragraph beginning with the words "Duty shall be, etc ' and ending with the words " in the foregoing rules." In the fourth paragraph omit the words " on production of the receipted application"
143	410	Cancel the rule.
143	411	For the figures "27" in the last line of this rule substitute "17" and for the figures "12" substitute "11"
143	413	Cancel the words "A register" in the 8th line of this rule and substitute 'An account" and for the figures '25" in 9th line substitute "3."
143	414	In lines 6 to 8 for the words "Government except * * * * * * * * * * * * * * * * * * *
114	415	For the marginal reference substitute "Of notification no 361/XIII-90, dated the 26th May, 1915"
144	416	In the 2nd line for the words "shall be those" substitute the words "will be prescribed by Government and".
		In the proviso for the words "the Board of Revenue" substitute the word "Government,"
144	416A	Insert the following as a new rule 4164— "AEGA All ingredients intended for denaturated and samples (one pint from each cask or drum in a separate bottle sealed and labelled) to the Chemical Examiner for Customs and Excise, Calcutta (or such other officer as the Board of Revenue may appoint in that Lehalf) for examination and report.  Provided that if each cask or drum is presented to the officer in charge duly sealed with the seal of the said Chemical Examiner (or other officer duly appointed) and accompanied by a certificate from that officer that the denaturant contained therein

Pøge.	Rule ro	Amendment or addition.	
		complies with the specification referred to in the preceding rule, the sending of a sample will not be necessary.  A copy of the report shall be submitted to the Excise Commissioner. The denaturant passed for use shall remain in excise custody until consumed, while those rejected shall be returned to the distiller A correct account of all denaturants received into and issued from the stores shall be maintained by the officer in charge."	
144	418	Substitute the following for the present rule:  "418. For the purpose of ascertaining that the spirit has been denatured in the prescribed manner, the Collector of the district in which the distillery is situated shall, on each occasion that spirit is denatured, cause to be taken from each separate bulk of denatured spirit a sample, amounting to one pint, in a bottle sealed and labelled, and shall send such sample to the officer referred to in rule 416 A for examination and report. The label on the bottle shall bear the number and date of the Chemical Examiner's report passing the denaturants used. A copy of the report shall be submitted to the Excise Commissioner, who will issue orders as to the disposal of spirit not denatured in the prescribed manner."	V—284B, dated the 26th Sectomber, 1°10, si amended by no 1f8/V E—863B, dated the 16th April, 191°, and no 38/V E—910B, dated the 81st January, 1918
145	120	In the last line before the words "Excise Com- missioner" add the word "Deputy."	Cf B O no 1253N/V E - 769B, dated the
115	421	Substitute the following for this rule—  "EZI. An allowance will be made for the actual loss in transit, by leaking, evaporation or other unavoidable cause, of spirit transported or exported under bond.  The allowance is subject to the following maximum limits—  For ucoden casks.	the 20th August, 1920  Cf B O no 427/ V-181B, dstal the 26th bop tember, 1910  No 209/VI, 930B, dayad the 15th May, 1918  No 1254N/V I -703B, dated the 10 h August,
		For needen easks.	ti o 10 h Au 10.0





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The allowance to be made under this rule will be determined by deducting from the quantity of spirit despatched from the distillery the quantity received at the place of destination, both quantities being stated in terms of London proof. The allowance will be calculated on the quantity contained in each cask or other receptacle comprised in a consignment.

Duration of journey is to be reckoned from date of issue from distillery to date of taking account at destination, both dates inclusive. Inspectors are enjoined to take account with as little delay as possible after arrival of spirit at destination. The following examples are given for their guidance in making the calculations under this rule.

## (a) Wooden casks.

Data of about from distillery March 2, 1917 11, Date of taking account at destination Ton days. Duration of journey Allowance admissible according to scale 4 per cent bo 6 L P gallons Quantity is ned from distillery Quantity received at destination 50.228 \* Loss admissible Excess loss 41 56 6×1

\*Nort.—Four per cent on 66 % L P gallons = 1.264, and, when the centerimal figure in the result is 5 or over, the decimal figure is increased by 1, that is, the correct loss admissible is 2 3

## (b) Metal vessel.

Date of issue from distillery

Date of taking account at destination

Duration of journey

Allowance admissible according to scale...

Quantity assued from distillery

Quantity received at destination

Loss admissible

March 1, 1917

Two days

Two days

1 per cent

542 L P gallons.

537

"
Loss admissible

\*Note—One per cent on 54 2 L P gallons =  $\frac{54.2 \times T}{100}$  = 542 and the centesimal figure not being 5 or over the loss admissible is 5

If the report of the officer by whom the consignment of spirit has been gauged and proved at its destination shows that wastage has occurred above the maximum limit allowable, the person executing the bond shall be liable to pay duty on so much of the deficiency as is in excess of the allowance. The rate of duty leviable shall be that entered in the bond, or in case there is no such entry, the highest rate of duty leviable on such spirit in these provinces

When the total wastage in a consignment is, within the limits allowable, the Assistant Excise Commissioner within whose charge the distillery of issue is

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		situated is empowered to write off excess wastages in any particular caskor receptacle, but in other cases he will refer to the Deputy Excise Commissioner for orders"
146	423	In the 2nd line after "15" add "and B W L 5"
146	424	Cancel the marginal reference and the first paragraph beginning with 'A stock register' and ending with 'miscellaneous' and substitute the following.—
		"A general register in Form E D 3 must be maintained Separate portions have been allotted for record of buildings and plant in Government contract discilleries, Government furniture, excise locks, hydrometers, saccharometers, thermometers, test glasses, standard measures, gauging rods, miscellaneous articles, monthly abstract of distillery operations, correspondence, and duty-free issues"
		In lines 12 and 19 substitute the word "general" for "stock" and after the word "compare" in 19th line add the words" not less than once a quarter"
147	426	Before the words "Everse Commissioner" add the word "Deputy" in clause 3  After the word "tickets" in eighth line, add the words "all dips and proofs taken in connection with blending, reducing, storage, issue, etc., in the epirit vats"
148	437	Cancel this rule and sub titute the following.—  "430. Issues by weighment are, in the first place, recorded in the weighment register, ment register, the primary object leing to accertain the full capacity or content of the cask or drum. The instruct case contain d in rule 390 must be excefully tellowed. After weighment, no objection need be the difficulty distiller described draw off any measured one if you if you impossible measure, form the full cask or





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		In this case the inspector will see that the casks or drums are again filled to the bung-hole before proof for issue is taken or any measured quantity drawn off, the account for issue will be shown, in full, in register Form E. D. 11, the full capacity being that recorded in register Form E. D. 10."
148	431	Substitute the following for the present rule :-
		whether on pass or not, will be Register of issues, recorded in register E. D 11.  Gauge and proof of each issue must be recorded therein immediately after they are taken. After issues are completed the appropriate entries in registers 12, 13, and 11 must be made. Issues at fixed strengths will be recorded in register B. W. L. 5 and the totals thereof in E. D 12.
		Abstracts in manuscript of register E D 11 and B. W. L. 5 will be forwarded to the Collector of the district in which the distrilery is situated at the close of each month. They must show the total issues ex-distillery to the district and be supported by receipted applications in Form B. W. L. 8 of E D. 20, by the distiller's applications in Forms E. D. 19 and 21 and by the "account current" in Form E. D. 24. These enclosures will after examination be returned by the Collector to the distillery and deposited there
		Issues to other districts must be shown underneath the district abstract in full detail
148	432	Cancel the last two sentences and substitute the following — "The entry in column 3 must be made from E. D 9 Other columns need no instructions At the end of each calendar month actual balance must be taken from E D 15 and monthly wastage ascertained and recorded. Actual balance will then be entered in column 2 for the first day of the following month"
148	433	For the sentences beginning with "Issues of plain, etc" and ending with the words "in accordance with rule 419" substitute the following —  "Issues of plain spirit (including rectified spirit) from the warehouse or from the spirit receiver to the denaturing room for denaturation will, in the flist place, be recorded in the appropriate columns of register E. D 11, the total L. P. gallons being recorded

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		thereafter in column 6 of register E D. 12 and column 5 of this register (E D. 13). Account taken for issues, after denaturation, will be recorded in the appropriate columns of E. D. 11 after which the entries appropriate to each issue will be recorded in the columns provided for the purpose in this register (E D. 13). Stock is taken monthly in accordance with rule 419."	
149	434	Substitute the following for the present rule— "434 The figures for column 1 of E D 14 will Ledger for sophistica. be obtained from register E ted spirit, Form E D 14 D. 15 Issues of plain spirit from the warehouse for sophistication, either in cask at time of issue or in vat for subsequent issue, will in the first place be recorded in columns 5, 8, 9, 10 and 11 of register E. D. 11, the appropriate entries being made, thereafter, in column 7 of register E. D 12 and columns 2 to 8 of this register (E. D 14) Issues, after sophistication, will be recorded in columns 7, 8, 9, 10 and 13 of E D 11 and afterwards in the appro- priate columns of this register (E D 14) The stock of sophisticated spirit remaining at the end of each month will be taken in accordance with rule 419, and a balance struck in this register."	Cf B O no 1°c/ VE - 935B, dated the 2r1 Mny, 1918
149	138	Cancel this rule	Of B O no 193/ VE -915B dated the 2nd May, 1918
150	430	Cancel the words "Register of issues" in the marginal note and substitute for first paragraph of the rule the following—  "A return of issues in Form E D 31 showing, in abservat, the total issues for the month under each lead will be forwarded monthly to Excise Commission; the data for filling in the form will be obtained from registers E D 12 13 and 14".—	Of B O no 19 1 VE -945, dated the 2nd May, 1918
370	3001	1 ld the following as a new rule 189A:— "A39A. After the close of each quarter an abstract in manuscript form will be forwarded by the complete or to the Peire Commissioner howing in L. P. callons the quart ty of spirit in stock at the latitude of the quarter transfer quantity in a to the cold of the quarter. The particulars the first and at many will be obtained from the cold of the first transfer to the particulars.	Cf B O no 107, VF = 010, days, the 2nd Ma, 1915.



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153 452		For the first three lines of this rule substitute the following:—  "Refund of duty on beer returned unsold to the brewery of issue or on beer destroyed as unsaleable will be granted on the following conditions"—  and add the following after condition (2)—  "(3) in the case of beer destroyed as unsaleable the applicant shall produce a certificate signed by the officer in charge of excise of the district that the beer has been destroyed unsold and unadulterated  For the purpose of the certificate referred to in condition (3) above, the officer in charge of excise shall depute an officer not inferior in rank to an excise inspector, whose duty it will be to satisfy himself that the beer is beer that has been made in these provinces and has not been adulterated, and to see the beer destroyed."  To the marginal reference add "as amended by B O. no. 319/V.E—565B., dated the 15th September,	
153	453	To this rule prefix the following words:  "In the case of refunds of beer returned to the	
153	454	For the word "Ditto" in the margin of this rule substitute the following:— "Of. B O no 423/V—284B., dated the 26th September, 1910"	
155 to	458 to	Cancel all these rules	
172 174	538 551	Cancel the rule and substitute the following .—  "55%. Where the contractor is required to supply both mahwa and shira spirit under the contract, two sets of vats, pipes and pumps shall be provided by the contractor so that both classes of spirit may be stored separately"	
174	552	Add the following at the end of the rule — "All wooden vats shall be re-gauged once in two years from vats shall be re-gauged when the Assistant Excise Commissioner considers it necessary."	
175	- 557	In line 11 before the words "Excise Commissioner" add the word "Deputy"	
177	568	In the 5th line of the rule cancel the words "prepare the pass," and substitute "make the necessary entries in the vendor's pass book." In the 6th and 6th lines substitute "clerk" for "moharrir" In the 8th line cancel the words	

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Page.	Rule no.	Amendment or addition.	
		"preparation of the pass, which he will sign after checking it "and substitute" making the necessary entries in the vendor's pass book, to which he will add his signature after checking the entries."	
177	569	Cancel the present rule and substitute:—  "569. The pass book will be in Form B W. L.9  and will remain in the custody  Pass book and its use of the person removing the  spirit who will, on demand by an officer authorised in this behalf, produce it as his authority for transport  A pass book will be issued to each licensed retail and wholesale vendor at the beginning of each financial year. The pass-book will be kept in safe custody by the vendor, and he shall not alter nor erase any entry therein. On satisfactory proof of the loss of a pass book a duplicate may be issued with the sanction of the Collector on payment of a fee of Re 1. At the end of each financial year the pass book will be returned to the bonded warehouse and kept there for record.  Note—In the case of issues to vendors in Indian States in Bundelkhand and Bigbelkhand a pass in Form B W L 9 (2) will be used One part will be given to the person removing the spirit, one part will be forwarded by post to the Kamdar or other official of the Indian State appointed for the purpose, and the counterfoil will be retained for record."	Cf B. O no 866/ V.E —339C, dated the 13th September, 1929
177	570	Cancel the words "pass has been made out, signed and entered in register B. W. L 5, the excise inspector will detach the portion which is to accompany the consignment, and" and substitute the following:—  "entries in the pass book or pass have been made, signed and recorded in register B. W. L 5, the excise inspector"	
177	578	Cancel the rule	Cf B O no 360/ V F -335C, dated the 13th Soptember, 1923
\$77	TO THE PERSON OF	Add the following at end of rule 574— "As an additional safeguard the Excise Com- russioner may direct that the spirit issued to all shops within a specified area shall be distinctively colour. I before leaving the bonded warehouse,"  After it word ditto, in the marpin add the morder as amended by P. O no. 240/V—50C, dated the 1th At ass, 1918."	





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Page.	Rule no.	Amondment or addition		
178	375	Cancel the rule and substitute—  "575. The Assistant Excise Commissioner shall determine the periods to be allowed for transport to the different shops, and a list of the periods so determined shall be maintained at the bonded warehouse. The period shall be specified in		
178	570	Cancel the rule and substitute—  "576. When an excise inspector visits a shop, he shall compare the entries in  Pass book to be compared with accounts on accounts. If no irregularity is discovered he shall make a note to this effect on the vendor's account book."		
178	577	In the third line substitute the words "accounts month" for the words "calendar month"  Substitute "Indian" for "native" in the 2nd paragraph  Add the following after the word "applications" in the 5th line, replacing the fullstop by a comma, "which should after examination be returned to the warehouse to be deposited there"  In the fifth line substitute the words "accounts month" for the words "calendar month"  Substitute "Indian" for "native" in the 2nd		
178	579	paragraph  Substitute the following for this rule—  "ETO. The excise inspector shall maintain a register in Form B. W. L. 11 shops—  a register in Form B. W. L. 11 shops—  each shop When there are more warehouses than one in the district or when any vendors of the district take issues from a warehouse of the neighbouring district, the inspector in charge of such an outlying warehouse shall enter in Form B. W. L. 12 the comparative figures of issues from his register B. W. L. 11 for the month and forward it to the inspector in charge of the warehouse at headquarters of the district concerned not later than the 1st day of the following month. The inspector of the warehouse at district headquarters shall prepare an abstract for the whole district in Form B. W. L. 12 summarizing the figures therefor, from his own register B. W. L. 11, from statements received from ontlying warehouses, and from statements received from all wholesale shops and depots (situate whether within or without the district) supplying spirit to retail shops of the district. Copies		

Page.	Rule no	Amendment or addition.	
		of this abstract shall be sent to the Assistant Excise Commissioner and to the Collector by the 5th day of each month at latest. Extracts from it shall be forwarded to the excise inspectors in whose circles the shops are situated by the 10th day of the month  Note—The preparation of the abstract B W L 12 is one of the most important duties of the excise inspector at district headquarters. On its accuracy and prompt submission depend the assessment and recovery of the monthly licence fees. The excise inspector of the warehouse at heidquarters must arrange that the monthly statements required, under the rules, to be submitted to him by inspectors of outlying warehouses, wholesale vendors and dépôt agents should reach him in good time to complete the abstract. The Assistant Excise Commissioner should invariably take the explanation of the persons concerned for any inaccuracy in the abstract or delay in its submission."	
179	582	Cancel the second clause beginning with the words "At the end" and ending with the words "Excise Commissioner."  To the marginal reference add "As amended by B O. no 273/V.E—469B, dated the 15th May, 1914."  In the last line before the words "Excise Commissioner" add the word "Deputy"	Cf B O no Su3
180	586	Cancel rule 586	VE —390B, dated the 9.5 December, 197,
152	598	Substitute the following for this role  "587. Collectors and officers in charge of excise should inspect the hond- inspections by Col- lectors and officers of the district staff  and record the results of their inspection in the inspection book of the war-house The excise inspector in charge shall submit a copy of the inspection note to the Deputy Excise Commissioner for information."	December
102		After the word "prohibited" add "except when blang not exceeding 10 tolas is imported in person by a lond fide traveller coming into the United Provinces of Agra and Oudh from another part of India and the drug is for his own personal consumption," and to the marginal reference add "as amended by notification no 58/XIII—89, dated the hill-bruary, 1922"	
1 - )	5 557 1	Sal ' to be the following for (1) and (2) of this rule —  ' (1) Ningaon (Rajshahi district) in Bongal,  (2) Pa in 'n Pehar and Orisea''  To t' (* try it al referete add ' and no iffection to 7 + MIH—5% directife 4 h Discriber, 1913."	





Page.	Rule no.	Amendment or addition.		
182	5981	Add the following as rule 598A:—		
		"598A. Ganja and charas not exceeding 2 tolas in weight may be imported in personal use ted in person by a bond fide traveller for his own personal use coming into the United Provinces of Agra and Oudh from another part of India"		
182	599	After the word "vendors" in the first line insert the words "or persons holding contracts for supply under the contract supply system" and for the words in brackets after the word "purpose" in the fourth line substitute "(rules 653, 654 and 651 B)."		
183	601	In note I under this rule substitute "Superintendent of Excise and Salt" for "sub-divisional officer,"		
183	606	Omit from clause (1) the words "Jalauu" and "Hamirpur" and from the explanation below clause (2) the words "and Mahoba"		
184	607	Cancel the words "a bonded warehouse" in the second and third lines and substitute the words "one of the bonded warehouses named in rule 654"		
185	610	Substitute the following for the present rule.— "Bhang may be exported in consignments of not less than one maind at a time, from Farrukhabad of from any of the districts in which collection of the spontaneously grown hemp plant is permitted, to places in British India other than the Bombay Presidency and from contract bonded warehouses in the Jalaun and Hamirpur districts to Indian states"  Saharanpur, Muzifiarnagar, Bijnor, Naini Tal, Barcilly, Pilibhit, Kheri, Bahraich, Gonda, Basti and Gorakhpur		
185	612	Add the following note to this rule —  "Norm—In the case of export to Indian states from contract warehouses in the Jalaun and Hamirpur districts the excise inspector in charge of the warehouse will grant tue pass (see rule 623A)"		
185	613	Add the following sentence at the end of this rule:— "Export from bonded warehouses in Jalaun and Hamilpur districts is specially provided for in rule 623A"		
187	619	Cancel the words "at a bonded warehouse" in second line, and add, after the word "rules" in the third line, the words "from the bonded warehouses referred to in rule 654," and from contract bonded warehouses established in Jalaun and Hamirpur districts.  Substitute "Indian" for "native" in the first line.		

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187	620	After the word "drugs" in first line *insert the words "from one of the warehouses referred to in rule 654"  Add the following as note 2, the present note being numbered 1:—  "Note 2—The duty on ganja and charas exported to the Bendres State will be refunded to the State quarterly"  Add the following as note 3—  "Note 3—13/14th of the duty on ganja exported to the Baroda State will be refunded to the State quarterly"
187	622	Substitute "Indian" for "native" in the first line.  Add the following note:—  "Note 1—The duty on bhar gexported to the Benares State will be refunded to the State quarterly"  Add the following as note 2:—  "Note 2—19/14th of the duty on bhang exported to the Baroda State will be refunded to the State quarterly"
167	623	Substitute "Indian" for "native" in the fourth line Omit the word "Hamirpur" from the third line.
188	624	In the fourth line for "one seer" substitute "one-quarter seer or 20 tolas"
188	623A	New rule to follow rule 603 as under—  "Any person may, by arrangement with the contractor, obtain ganya, charas or bhang from any of the contract bonded warehouses established in Jalaun and Hamirpur districts for export to an Indian state, on producing before the Collector or officer incharge of Excise of the district a permit to import the drugs, issued or countersigned by the Political officer for the states or such officer as may be authorised by the Government of the United Provinces in this behalf, together with the consent in writing of the contractor. The co intersignature of the collector or the officer in charge of excise on these documents, together with an application by the exporter in duplicate, in form C. D. 4, shall authorise payment of the contract price, diety and surcharge to the treasurer of the sub-treasury strated in the same place as the bonded warelouse. On the exporter producing the receipted application on form C. D. 4 together with the mare our, if drugs will be issued to him. The instead of the first test of the excise inspector in charge of the mare our, if drugs will be issued to him. The instead of build cruse the consignment to be scaled in his instead of the cruse the consignment to be scaled in his instead of the cruse the consignment to be scaled in his instead of the cruse the consignment to be scaled in his instead of the cruse the consignment to be scaled in his instead of the cruse the consignment to be scaled in his instead of the cruse the consignment to be scaled in his instead of the cruse the consignment to be scaled in his instead of the cruse the consignment to be scaled in his instead of the cruse the consignment to be scaled in his instead of the cruse the cru

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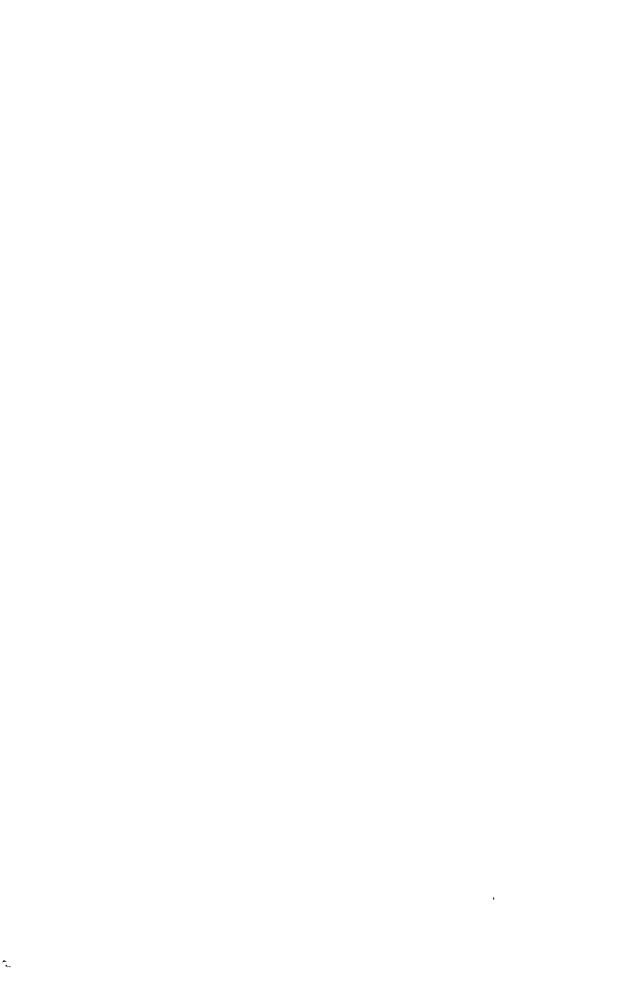
Page.	Rulo no	Amendment or addition
188	626	Substitute for present rule:—  "626. Transport of ganja and charas from the non-contract bonded!warehouses,  Transport of ganja referred to in rule 654, to and charas from a districts not under the contract supply system, is regulated by the rules governing the issues of drugs therefrom (rules 668 to 678) Transport of ganja, charas and bhang from a contract bonded warehouse to retail shops within the contract area is regulated by rules 681-B/21 to 681-B/25 Transport of ganja, charas and bhang under bond from one contract bonded warehouse to another, under the contract supply system, is regulated by rules 631/1 to 631/9"
188	627	For clauses (a) and (b) substitute the following— "(a) Transport from one farm to another within a district shall be made under cover of a pass granted by the Collector in Form I. D 14  (b) Transport from one district under the farming system to another under the same system shall only be made under cover of a pass in Form I. D. 14 granted by the Collector of the district into which the drug is to be transported.  (c) Transport from a faimer's wholesale premises to the premises of vendors within the limits of the farm shall only be made under cover of a pass in Form I D 14 granted by the farmer under rule 625  In cases (a) and (b) the pass on expiry shall be returned to the officer who granted it. In case (c) the pass shall be retained by the shopkeeper and destroyed by the excise inspector at his next inspection of the shop."
188	628	Cancel the word "other" in the third line and insert after the word "district" in the same line the words "not under the contract supply system"
189	629	Cancel the words "the district" in the second line of the rule and substitute "a district not under the contract supply system."
189	•••	After rule 631 add a new section and the following rules — "IV-A—Transport of ganya, charas and bhang under bond under the contract supply system"

Page	Rule no.	Amendment or addition.	
189	631A2	Transport of bhang under bond, to warehouses established under the contract system, is permitted, in consignments of not less than one maund, at a time from Farrukhabad and the districts referred to in rule 650. Such transport shall only be made—  (a) On the execution of a bond, for subsequent payment of duty, by contractors under the contract system of supply, in favour of the Collector of the district in which the warehouse where the bhang is to be deposited is situated  (b) By persons holding contracts for supply under the contract supply system and permits from the Collector or officer in charge of excise of the district within or to which the bhang is to be transported.  (c) Under cover of a pass granted by the Collector or officer specially appointed in that behalf of the district within or from which the bhang is to be transported.  (d) By rail only.  (e) On condition that all costs and risks attendant on transport shall be borne by the transporter.	Cf Notification no 9/XIII—210 B, dated the 10th January, 1922
189	631A/2	Transport of bhang under bond Transport of bhang from the places of storage under bond within dis in the districts mentioned in trict rule 6.70 to contract bonded warchouses established in the same districts is governed by the provisions of the preceding rule, except that the clause requiring transport by rail may be dispensed with.	Cf Notification no 7/AIII—910B. dyted the 10'b January, 1922.
159	6311/3	Transport of ganya, charas or bhang Transport of diags from one contract bonded ware-from one contract wars house to another is govern-four to another————————————————————————————————————	Of Natification no 9/XIII—210B, die i the 10th January, 1911 ent no 271/2 iii —44 datalit 6th E pt mt 7, 1121

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189	631.1/4	Bond to be executed (a) under which transport under bond of ganya, charas and bhang within, or from outside into, the confines of a contract area of supply shall be effected, shall be in Form CD 3. A general bond shall be executed by the contrator in favour of the Collector of each district of the area and for such sum as the Collector, in his discretion, may deem to be sufficient to ever the duty on the quantity of ganya, charas and bhang likely to be in course of transport to the contract warchouses of the district. When the sum, represented by the bond, is likely to be exceeded the Collector is empowered to insist on the execution of an additional bond, in the same form, for such additional sum as he may consider necessary.
189	9   631A/5	Permit for transport under bond shall be made in writing to the officer specified in rules $\frac{681-A}{1}$ , $\frac{631-A}{2}$ and $\frac{691-A}{3}$ in Form C D 6 The application may be sent by post. The officer shall, if he sees no reason to the centrary, grant a permit in triplicate in Form C. D 7. The first part shall be given to the applicant or sent him by registered post; the second shall be sent by post to the Collector of the district or, as the case may be, to the excise inspector of the warehouse from which the ganja, char as or bhang is to be transported; the third shall be retained as a counterfoil and to it shall be pasted the first and second parts when returned under these rules.  Note—The carolial preparation of these permits is a matter of great importance, and the instructions contained in note 2 of rule 601 apply here also
- 1	631A/6	Production of permit shill present his copy to the Collector, or other officer of the district appointed in this behalf, from which the bhang is to be transported or, as the case may be, to the choise inspector in charge of the warehouse from which the ganja, charas or bhang is to be tian ported, who shall, after completing the endoisement on the back thereof, return it by post to the officer who issued it. The copy received by post shall be similarly dealt with



Page.	Rule 1	no	Amendment or addition.
			agent, in the manner prescribed in this behalt, the excise inspector shall, after filling in the endorsement on the back of the transporter's copy of the pass, return it, without delay, through the Collector, to the officer who issued it, the Collector, before returning the copy, shall cause the date of receipt of the bhang at the warehouse to be noted on the permit to which the pass has reference the copy received by the excise inspector direct by post shall be retained by him and returned in the same way after examination by the Assistant Excise Commissioner
			(b) In the case of transport of ganja, charas or bhang, under clause (b) of rule $\frac{631-A}{7}$ , the excise inspector shall follow the procedure prescribed in preceding clause, except that he shall return the transporter's copy of the pass by post, without delay, direct to the excise inspector in charge of the warehouse from which the ganja, charas or bhang was transported, the second copy being retained and similarly dealt with after examination by the Assistant Excise Commissioner.
18	631 A	<b>1</b> /9	Register of permits and passes issued for transport of ganja, charas and bhang shall be maintained in the Collector's office and at the bonded warehouse in Forms C. D 9 and C. D 10
19	2	650	At the end of the words within brackets in the fifth line insert the words "or, in the case of a person holding a contract for supply under the contract supply system, its removal for storage at a bonded warehouse"
19	98	653	Cancel the heading of section VIII immediately above the rule and substitute "Bonded warehouses for supply of ganja and charas to districts not under the contract supply system."

Parr	Rule no	Amendment or addition.	
193	651	Cancel the word "Camppore" and re number (6), (7), (8) and (9) Add the following as a note to the end of the rule— "Norz—In early where any of the wavebooser above menting date with his as contract bounds withouter, ander the contract sapper seriem, the rules in this section apply, unless where spiritly mountained, only to transactions councied with capper of the rule under the spiritual.	Cf B O no Scal VF —237C, dated the 1.th boptimb 7, 1732
100	657	Sylvitate the following for this rule—  "657. Each bun lie of drugs packed other-  "Figh package to be wise them in a box shall, mighted and gress on receipt, be weighed sepa- weight lais as ell for intely in its original packing, ranking materials, to be and from the gross weight of recorded each bundle so aspertained an allowance of two seers per maind (fraction of a seer being neglected), as a set off for packing materials, shall be defined and the weight of the bundle thus reduct whall be taken as the true neight of the drugs for the purpose of these rules. In the case of a consequent of drugs pasted in boxes the net wight of the drugs entired in this pass shall be taken as the true workly of the drugs.  "The all was all the internal of the pass shall be taken as the true workly of the drugs."  "The all was all the passes of the minute of the minute of the drugs of the drugs."  "The all was all the passes of the minute of the consequence of the drugs."  "The all was all the passes of the minute of the passes of the minute of the drugs."  "The all was all the passes of the passes of the minute of the drugs."  "The all was all the passes of the passes of the minute of the passes of the minute of the drugs."  "The all was all the passes of t	Cf B O no Tor/  T F —723B., dated the 17th September, 1915



Page.	Rule no	Amendment or addition.
		peon or any other person, and no one except the inspecter must lock and unlock the warehouse, which must never be opened except in his presence  (4) When peons are appointed for night duty, the inspector must visit the warehouse at least once a month between 11 pm and 4 am to see that the peons are present.  (5) The stock should be checked not less than once a quarter by the Assistant Excise Commissioner of the sub-division."
197		Insert the following new heading and rules after rule 681A:—
		VIIIA —The contract supply system.
	CS1B/1	the system under which the system defined exclusive privilege of supplying the intoxicating hemp drugs ganja, charas and thang at fixed rates to a particular track is granted for a certain period to a contractor.
	681B/2	Tenders in Form C D. I are invited for supply of intolicating hemp drugs at fixed rates, for the term of the contractors at all the stated bonded warehouses in the area specified. These tenders will be submitted for the orders of Government. The contract will, ordinarily, be awarded to the person or firm tendering at the lowest rates, but full power is reserved to accept such tender as may be deemed best in the public interest and reject any of those received, without reasons being assigned. The tenders are for the three kinds of drugs jointly, and, in order to decide which is the lowest, the rate tendered for each drug is multiplied by the estimated consumption of the drug within the area tendered for and the total of the three items so obtained is taken to represent the value of the tender.  No payment is required for the exclusive right of supply, the object being to secure to the retail vendors of the contract area a supply of drugs at constant rates  'The detailed conditions of the contract are given in the form of licence C D 2

Page.	Rule no	Amendment or addition	
	681B/3	Arrangement of contractor will maintain, for the supply of the requirements of the retail vendors of the contract area, a sufficient stock of intoxicating drugs of the various kinds at each contract bonded warehouse of the contract area. The bonded warehouses will, ordinarily, be situated in the same buildings as those at present provided for the supply of country spirit under the contract system. The bonded warehouses, referred to in rule 654, may also be utilised for the dual purpose of storage and issue of ganja, charas and bhang to districts under the contract supply-system, and for deposit of ganja and charas for issue to districts not under that system. Where the accommodation at a bonded warehouse is insufficient for the storage of a sufficient quantity of bhang to meet the requirements of a contractor under the contract supply system, he must provide and maintain, at his own expense, private warehouses at places and in buildings approved by the Collector for the purpose, convenient of access to officers of the excise department and so constructed that the bhang stored therein shall be secure against fraud and depredation. A private warehouse shall be deemed a contract bonded warehouse for the purpose of these rules; but it shall only be used for the storage of bhang required for issues to the warehouses of the contract area or to other contract bonded warehouses. All issues to licensed vendors shall be made at the warehouses provided by Government	Of B O no 417/ VEX-2690 dated the 15th December, 1931
	681B/4	Rates of supply to licensed retail vendors, at all the contract bonded warehouses established in his contract area, at rates proportionate to his contract rates per seer. The price does not include the duty prescribed for each drug; which Government is at liberty to vary at any time during the period of the contract.	Dit <b>i</b> o
	681 R/5	GGLB/5 The contractor is not permitted to Contractor not per hold any interest in the retail mitted any interest in vend of intoxicating hemp retail vend drugs within the area of his contract	Ditto

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Page.	Rule no	Amendment or addition.
		Retarl licenses.
	681B/6	Retail vend under contract supply system licences for rotail vend of the intoxicating hemp drugs ganga, charas and bhang shall be disposed of by selection under the surcharge system and are subject to the general rules contained in Chapter III. Licences will, ordinarily, be granted for one year. They shall be in form C D. 11.
		Bonded warehouses for supply of ganja, charas and bhang to districts under the contract system.
¥.	681 B/7	Warehouses for con VIII, in the case of a ware- tract and non-contract house used for the dual purpose supply of contract and non-contract supply, shall be applicable to all transactions under the latter system The following rules apply to all transactions under the contract supply system
	681 B/8	charged from a contractor for the use of the Government bonded warehouses he is required or permitted to utilise for the purpose of his contract. All fittings or articles connected with the supply, storage, weighment, handling and issue of intoxicating hemp drugs must, however, be supplied by him. Registers and forms used by the excise inspector in charge shall be supplied by Government
	681B/9	Watch and ward of purposes of his contract he is responsible for the safe custody of the intoxicating hemp drugs stored therein. He may therefore put his own lock on the door and keep a watchman on the premises
	681B/10	Warehouse transaction warehouse in the receipt, to be supervised by extransfer, weighment and issue of inspector of intoxicating hemp drugs will be performed under the supervision and direc-

Page	Rule no.	, Amendment or addition.	
	ì	tion of the excise inspector in charge who will maintain all registers, issue permits and passes and make periodical returns. All manual labour will be performed by the contractor's servants.	į.
~	681B/11	681B/11. Except when transactions are actually in progress, the except to be kept looked case inspector in charge shall keep his lock on the door.	Of BO no 417/ VEX-2090, dated the 15th December, 1921.
	681B/12	Contractor entitled to be entitled to examine the registers and receipted applications and check the weight at the time the excise inspector in charge is making weighment. Any objection he may have to the excise inspector's procedure should be made in writing to the Assistant Excese Commissioner.	Ditto
	681B/13	Warehouse to be opened on fixed days  such hours as may be prescribed by the Excise Commissioner These will ordinarily be fixed and notified for the whole year, but may be temporarily increased by order of the Assistant Excise Commissioner in cases of festivals, marriage seasons, etc	- Ditto.
	681 B/14	Minimum stock to be prescribed prescribed warehouse When the quantity in stock is approaching this limit, the excise inspector in charge shall call the attentron of the contractor's agent to this fact. If there appears any likelihood of the supply running short, the excise inspector shall, without delay, inform the Collector who may procure ganja, charas or bhang elsewhere, the cost of which shall be recoverable from the amount, if any, due to the contractor, or from the contractor's deposit.	Ditto
	681B/18	Prompt supply and penalty on default Government duty and contract price thereon, a licensed vendor is entitled to be supplied	Detto



Page.	Ruleno	Amendment or addition
	ì	promptly with a reasonable quantity of the intexicating hemp drugs for which the contract has been granted. In the event of the contractor failing to supply such drugs within a time judged by the Collector to be reasonable, they shall be procured elsewhere by the Collector and the cost and any loss accruing to Government recovered from the contractor in the manner prescribed in the preceding rule. In addition, the contractor will be liable, at the discretion of the Excise Commissioner, to a penalty of double the rate of duty of the drugs demanded but not supplied
		Considers any ganya, charas or bhang stored in the bonded warehouse to be bad, he shall abstain from issuing it. Samples shall be taken and shall be submitted immediately, with a report, to the Assistant Excise Commissioner, who, if he agrees with the opinion of the inspector, shall report the case to the Excise Commissioner for orders Should the Excise Commissioner pass orders that the ganya, charas or bhang is unfit for consumption, it shall be destroyed, in the presence of the Assistant Excise Commissioner, on his first subsequent inspection of the warehouse. The Assistant Excise Commissioner will record the date and the number of the order authorising destruction together with the word destroyed opposite the entry of the bag, package or chest in register C. D 12, 13 or 14.  621B/17 In a case where a contractor, in the same bonded warehouse as that used for purposes of his contract, ganya or charas intended by him for issue to districts not under the contract supply system, such ganya and charas deposited by him for supply of his contract area. He must inform the excise inspector so that separate accounts
		may be maintained. The procedure and accounts, prescribed in section VIII above, shall be applicable to the deposits for non-contract supply, and those prescribed by this section VIIIA shall apply to deposits for supply to the contract area.

Page	Rule no.	Amendment or addition
		Card to be attached to card to be agent and consignment of drugs at a consignment of drugs at a warehouse, the excise inspector shall, in the presence of the contractor or the agent, ascertain, by personal inspection, that the seals of the bags, packages or chests are intact, and, by weighment, that the gross weight of each bag, package or chest corresponds with that noted in the pass. He shall open each bag, package or chest, examine and note, in column 11 of the register of receipts C D. 12, 13 or 14, the condition of the contents, and then reseal the bag, package or chest appears to have been tampered with, or if any be received without the original seal, or if the gross weight as ascertained by weighment be less than that given in the pass or railway receipt by one seer, the excise inspector shall open such bag, package or chest and examine the contents with special care, and if there is reason to believe that the bag, package or chest has been tampered with, he shall immediately report the case to the Collector for recovery of duty on any deficiency in weight.  (c) If there be any increase in weight the full quantity delivered including such increase shall be entered in the register of receipts  (d) At the time of examination and weighment the full particulars of each bag, package or chest shall be clearly and carefully entered in the register C. D. 12, 13 or 14 by the excise inspector in charge, whose initials and those of the contractor or the agent certifying to the correctness of the examination and weighment shall be affixed in columns 13 and 14 opposite the entries relating to each bag, package or chest. No alteration shall be made in the entries without the previous sanction of the Assistant Excise Commissioner  681B/19. After examination, weighment and registration in the appropriate columns of the receipt register each bag, package or chest
		shall be given a serial number corresponding to that recorded in column 12 of the register. Numbers shall be assigned consecutively for each variety of drugs in the order that the bags, packages or chests are received during a calendar year. Each bag, package or chest shall have a card in Form C. D. 21 attached to it before it is stored.

Cf BO no 417/ V E.X-2090, dated the 15th December, 1921

Ditto





Amendment or addition. Page. Ruleno Each variety of drugs shall, as fai 6S1B/20 68 JB/20. possible, be separately Storage and resue of packages stored—lags, fegust chests being arranged in the order of the numbers allotted to them. bag, packago or chest is required for issue under bond to another contract bonded warehouse. be opened for making issues the next in numerical order to that last withdrawn shall, unless there is sufficient reason to the contrary, be taken The contents of a bug, package or chest opened for issues must be completely issued before another is opened. The following procedure shall then be carefully followed, -(a) In the case of an assue of an unopened bag, package or chest, under bond, the excise inspector in charge, after satisfying himself that the withdrawal is authorused under rule 681-A shall, in the presence of the contractor or his agent, ascertain by actual weighment the gross weight of and the storage wastage on each bag, package or chest. I be storage wastage shal' be calculated by deducting the gross weight at time of withdrawal from that recorded at time of first arrival at the warehouse The excise inspector shall then record necessary entries in register C. D. 12, 13 or 14 and after his initials and those of the contractor or his agent have been added to the account, transfer it to register C. D. 15, 16 or 17. The issue shall then be made after preparation of a pass in Form C.D 8 in accordance with the procedure prescribed by rule 631-A Note -Issues under bond to another warehouse shall ordinarily be made in complete bags, packages or chests but in case of necessity a smaller quantity may also be similarly issued under bond to a bonded warehouse established within the same contract area. This issue shall be made from a bag, package or chest opened for making issues to retail ventors and the drugs before issue shall be securely packed, sealed, and labelled (b) In the case of withdrawal of a bag, package or chest to be opened for issue, the gross weight and storage wastage shall be ascertained in the manner prescribed in clause (a). Before issues are made from the bag, package or chest, it shall be

opened

in the presence of the excise

Page.	Rule no.	Amendment or addition.	
t		inspector and the contractor or his agent, the contents separated from the packing, the actual net weight of the contents ascertained by actual weighment and the necessary entries made in register C. D. 15, 16 or 17.  (c) Issues may then be commenced After all	
		the contents of a bag, package or chest have been issued, a total will be made of column 16 and the wastage in issue ascertained by deducting the total thus found from the weight recorded in column 13. The percentage of wastage will be recorded in column 21 opposite the total, and will be calculated on the weight recorded in	
		column 13	
•	681B/21	Payment of duty and price.  Payment of duty and price.  Rauthorised in writing, wanting ganga, charas or bhang from a contract bonded warehouse shall present to the treasurer of the sub-treasury situated at the same place as the bonded warehouse an application in Form C. D. 4 in duplicate, duly filled in, together with the price of the drug and the duty. Ganga or charas in a less quantity than four chittaks or a multiple thereof and bhang in a less quantity than one seer or a multiple thereof shall not be issued. The treasure after ascertaining that the amount tendered is correct, shall fill in the endorsement on both copies of the application and shall then present the application to the officer in charge of the sub-treasury. This officer shall sign both copies and stamp them with the stamp of the sub-treasury whilst the other copy shall be handed back to the applicant who shall tear off the second receipt endorsement and retain it as a receipt for the amount paid into the sub-treasury.	Cf B O. no. 417/V E.X -2090, dated the 15th December, 1991 and no 373/V E -333C, dated th. 13th September, 1922
	681B/22	Receipted application to the excise inspector in charge of the warehouse, who, after satisfying himself that the price and duty fully cover the quantity of drugs to be removed, shall, after making the necessary entries in the vendor's pass book, cancel the receipted	Ditto
Photographic	681B/2	application  681B/23 The pass book will be in Form C.  D 5, and will remain in the custody of the person remov-	Ditto





Page.	Ruleno	Amendment or addition.		
		ing the drugs, who will, on demand by an officer authorised in this behalf, produce it as his authority for transport. A pass book will be issued to each licensed vendor at the beginning of each financial year. The pass book will be kept in safe custody by the vendor and he shall not alter nor erase the entries therein. On satisfactory proof of the loss of a pass book a duplicate may be issued, with the sanction of the Collector, on payment of a fee of Re 1.		
	681B/23	681B/23. Adda note under the rule —		
		'Note —In the case of issues to vendors of Indian states in Bundelkhand and Baghel Khand a pass in form I. D 15 in triplicate will be issued. One part will be given to the person removing the drugs, one part will be forwarded by post to the Kamdar or other official of the Indian state appointed for the purpose and the third part retained as a counterfoil"		
	681B/24	Weighment for issue have been made and recorded in register C 1) 15, 16 or 17 the excise inspector will proceed to have the drugs weighed and issued After issues are completed he shall make the necessary entries in registers C D. 18, 19 and 20.		
	681 B/25	Drugs issued to be packed and sealed to be transported The drugs shall be securely packed in the packing or receptable which shall thereafter be sealed with the excise inspector's seal and have affixed to it a label in Foim C D 22 The cord used for securing and sealing shall be provided by the vendors and the wax by the contractor.		
	681B/26	Scales and weights to be provided by contractor.  Scales and weights tweights in maunds, seers and chittaks, which will remain in the charge of the excise inspector in charge of the warehouse for the purpose		

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Page.	Rule no	Amendment or addition.	_
		of making issues and checking consignments on arrival. In the contractor's option a weighing machine may be provided for checking receipts in lieu of a beam scale and weights. The inspector shall be held primarily responsible for the correctness of such weighing apparatus as may be supplied which he shall test at least once a quarter in the manner prescribed by rule 680 and shall report any defect to the Assistant Excise Commissioner. The Assistant Excise Commissioner, at his inspections, must also satisfy himself of their correctness, using the weights in the sub-treasury for this purpose.	
	681B/27	Time to be allowed for transport to the different shops, and a list of periods so determined shall be maintained in the bonded warehouse. The period shall be specified in each pass book.	Cf, B O no 417, VEX -2090, dated the 15th December, 1921
	681 B/28	Registers and monthly all issues An abstract giving the totals of columns 10, 17, 18 and 19 for the accounts month, supported by the receipted applications, shall be sent not later than the second day of the following month to the Collector The receipted applications should, after examination, be returned to the warehouse to be deposited there.	Ditto
	81B/28	"For each Indian state to which issues are made the excise inspector shall also maintain registers in forms CD 15, 16 and 17.	Cf BO no 405/ VE - 2090, dated the 6th November, 1922
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Page.	Rule no.	Amendment or addition.		
		A copy of this register showing		
		1. Date,		
	·	2. Number of pass,		
-		3. Name of shop,		
		4. Weight of each class of drug issued, and		
		5. Duty realised, shall be forwarded, in duplicate to the Collector of the district at the close of each month, supported by the receipted applications. The applications should, after examination, be returned to the warehouse to be deposited there.		
	681B/29	Refund of price to the abstract, referred to in the preceding rule, with the treasury accounts at head-quarters, a cheque shall be made out in the Collector's office in favour of the contractor for the amount of drugs supplied to vendors from the bonded warehouses of the district during the accounts month. This should be made over to the contractor not later than the 15th day of the succeeding month.		
	681B/30	the watchouse shall mainshop register of issues tain registers in Forms C D. 18, 19 and 20 showing the issues of each kind of drugs to each shop Extracts from these shall be sent at the end of the month to the excise inspectors in whose circles the shops are situated. From these registers the excise inspector shall also prepare a monthly statement in Form C D 23. Copies of this statement shall be sent to the Assistant Excise Commissioner and also to the Collector's office not later than the second day of each month.		
	681B/31	Stock taking at close calcidar month, after all transactions for the day are over, the excise inspector in charge of the waiehouse shall, after verifying		

Page	Rule no.	Amendment or addition.	
		the stock of drugs in the warehouse, proceed to close the accounts of the month. The actual stock should consist of the unopened bags, packages and chests standing as unopened in registers C. D. 12, 13 and 14 and the quantity remaining in any bag, package or chest from which issues are being made. The inspector shall verify the stock by comparison of entries opposite the unopened bags, packages and chests in registers C. D. 12, 13 and 14 with the entries on the cards attached to the bags, packages and chests and shall forward a statement in Form C. D. 24, 25 or 26 to the Assistant Excise Commissioner, after signing the certificate on the form On the fifth day of the month following the close of each quarter an aggregate of the transactions of the quarter shall also be forwarded, on the same form, through the Collector to the Excise Commissioner	
	681R/32	Duty on excess wastage duty on any difference in excess of 2 per cent. between the gross weight of any bag, package or chest, recorded at date of despatch to the warehouse and that found at date of withdrawal either for removal to another warehouse or for issue to vendors, if such excess is due to neglect. The calculation shall be made on gross weight at date of despatch (column 5 of register C D. 12, 13 or 14) The contractor may also be held responsible for the duty on any difference in excess of 13 per cent between the net weight of the drugs ascertained, by actual weighment, to be contained in the bag, package or chest when opened for issues to vendors and the actual weight of drugs recorded as having been issued therefrom when emptied it such excess is due to his neclect. The calculation shall be made on the net weight of drugs before issue (column 13 of register C D 15, 16 or 17)	Cf B O no. 417 V.E.X — 20°C, dated the 15th December, 1921
	381 F/88	Excess westage to be excise inspector and the contractor or his agent, in cases where the wastage on any bag package or cuest has exceeded the scale prescrited in the preceding rule, shall be attached to Form C D 21, 25 or 26 and forwarded to the	D <sub>t</sub> ito.



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Page	Rule no	Amendment or addition.	
`		Assistant Excise Commissioner at the end of the month in which they occur. The Assistant Excise Commissioner shall, if he considers it necessary, make further inquiry and report the result for the orders of the Excise Commissioner.	
	681B/34	681B/34 Rules 674, 675, 679, 681 and other rules applicable to warehouses established under the contract supply system	
197	682	In the heading above this rule after the word "drugs" add "in areas not under the contract supply system."	
198	€85	At the end of this rule add the words "and to any person for export to an Indian State in accordance with the procedure laid down in rule 622."	
200	693	In the heading above this rule delete, the word "novocain"	
200	693A	Add the following as a new rule —  "693A. The import, export or transport of cocaine by the inland post, prohibited otherwise than on Government account, is prohibited This prohibition does not apply to preparations of cocaine exempted under section 76 of the Act (vide Appendix D)"	
200	695	Substitute the following for the present rule—  "695. No person other than a licensed vendor of cocaine, or a medical or venimport cocaine person exempted from the general prohibition of the possession of cocaine under section 20 of the Act, may import cocaine from the United Kingdom. Such import may be made only through the ports of Bombay, Calcutta or Karachi. The procedure to be observed in obtaining imports shall be as follows:—  (1) The importer shall obtain for each importation a permit from the Collector of his district which shall state—  (a) Name and address of the exporting firm in the United Kingdom.	

Page	Rule 113	Amendment or addition	
		(b) Port of import in India (c) Amount of cocaine imported. (d) Amount of cocaine the importer is entitled to possess (n) The importer shall obtain, in addition to the permit under sub-clause (i) a certificate from the Excise Commissioner that the cocaine is required exclusively for legitimate medicinal or scientific purposes, and will not be re-exported, provided that in the case of Government account the undertaking that the drug will not be re-exported may be omitted from the certificate. In the case of a question arising whether any consignment of cocaine should be classed under the head "Government medical stores" or not the dicision of the Excise Commissioner shall be final.  (iii) The permit shall be in triplicate, one copy shall be sent by the Collector to the Secretary, Revenue and Statistics department, India Office, London, direct, the second copy shall be forwarded by him to the Collector of Customs at the port of import concerned, and the third made over to the importer, who shall on receipt and check of the consignment return it to the sanctioning authority.  (iv) The importer shall appoint a recognized agent to pass the cocaine through the Customs House, and shall send his copy of the permit to such agent for presentation to the Collector of Customs, with a pass in the prescribed form signed by the Collector or officer in charge of excise of his district.	Cf Not finish 10 27/XIII— 31, deved z to 25th July, 1992
	1	(To the marginal reference add "and notification no 471/XIII-49, dated the 1st June, 1917)	
2	696	Substitute "Indian" for "native" in the first line of clause (b)	
2	201 697		

Page	Rule no	Amendment or addition	
		To the marginal reference add "and notification no. 22/XIII—49, dated the 9th January, 1914, as amended by notification no 255/XIII—159, dated the 8th May, 1914"	
201	6(8	Substitute the following for the present rule 698.—  "698. The possession of cocaine is prohibited  Possession of cocaine throughout the United Pro- except by certain persons vinces prohibited	
		1. Provided that this prohibition shall not extend to the possession of cocaine by—  (1) licensed vendors of cocaine to the extent of one cunce of such larger quantity as may in special cases be sauctioned by the Excise Commissioner,	
		(2) medical practitioners registered under the United Provinces Medical Act, 19 7, military surgeons, assistant surgeons or sub-assistant surgeons, gazetted otheors of the Army Veterinary Corps and the Indian Civil Veterinary department possessing cocaine in exercise of their profession to the extent of half an ounce or such larger quantity as may inspecial cases be sanctioned by the Excise Commissioner, provided that retired military or veterinary officers shall not possess cocaine unless they are registered under the abovementioned Act,  (3) private individuals—to the extent of such quantity as they may have purchased on the prescription of a medical or veterinary practitioner exempted under clause (2),  (4) veterinary assistants in charge of Government, municipal board or district board veterinary hospitals, possessing cocaine for use in their hospitals to such amount not exceeding half an ounce as they may be authorised to possess by their superior authorities,  (5) officers in charge or managers, as the case may be, of the following hospitals and dispensaries for use in their hospitals and dispensaries to the amounts not exceeding those shown against each—  1 King George's Medical College Hospital, Luck—O2—now  2 Thomason Hospital, Agra 3 Ramsay Hospital, Naimi Tal 4 Eurogean Civil Hospital, Allahabad 5 State hospitals and dispensaries 6 Sadr Hospital, Binor	
ī		7 District hospital, Muzaffarnagar 8 District hospital, Jhansi 9 District hospital, Mirzapur 4	

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Page	Rule no	Amendment or addition.	
(		10 District hospital, Etawah 11 Other district fourd hospitals and dispensaries 12 Rulway hospitals and dispensaries 13 Dufferin Fund hospitals and dispensaries 14 King Edward VII's Hospital, Bonarcs 15 Balrampur Hospital, Lucknow 16 Travelling dispensaries 17 Mission hospital and dispensaries 18 Municipal hospitals and dispensaries 19 Lohaghat dispensary, Almora district 10 Pithoragarh dispensary, Almora district 11 Dwarabat dispensary, Almora district 12 Buij Nath dispensary, Almora district 12 Buij Nath dispensary, Almora district 12 Buij Nath dispensary, Almora district 12 European Cottage Hospital, Gurhwal district 1 European Cottage Hospital, Mussoorie, Dehra Dun 16 King's English Hospital, Lucknow 17 Female Star dispenary, Sarsawa, Saharanpur 1 Nobert Ounce means one ounce avoirdupois containing 4373 grains  II. Provided also that the Chief Revenue authority may exclude from the operation of the above proviso any person belonging to the class described in clause (2) thereof who in its opinion has abused the privilege conferred thereby	Cf Notification no 770/XIII— 42, dated the 8th September, 1920
202	699	In the rule and note under it for the word "pharmacist" substitute "chemist."	Cf Notification no 251/AIII— 159, duted the 8 h May 1914
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## VOLUME II - Excise Manual Appendices and forms.

Page.	Appen- dix or form.	Amendment				
1	Appen-	Substitute the following for this appendix.— Rates of duty under section 28 of the Un Provinces Excise Act, IV of 1910.	- nteđ			
	r	1 Duty is imposed on foreign liquor as de in the notification under section 4 (no 716/XI 85, dated the 3rd October, 1910), whether imported (except liquor which has already been imported British India and was liable, on such importate to duty under the Indian Tariff Act, 1894, or Sea Customs Act, 1878,) or manufactured in a tillery or brewery in the United Provinces, at rates specified below —	orted into ition, the			
	}	Bs	а р			
		gallon or 6 quart bottles	8 0 0 0			
		and other preparations containing spirit—  (i) If entered in such a man ner as to indicate that the strength is not to be tested Ditto . 80	, 0 0 14 0			
		(d) (1) Bum issued to British or Indian Troops in				
		the Punjab, Delhi or North West-Frontier Provinces Ditto 10 (11) Rum issued to any other part of India	10 0			
		ncluding United Pro- vinces Ditto 10 (e) All other sorts of spirit	0 0			
		except denatured aprilt Ditto 21  (f) Winess—  (i) Champagno and all other  aparaling wines not con-	14 0			
	-	taining more than 42 per cent of proof spirit Per imperial 9 gallon	0 0			
		(11) All other sorts of wines not containing more than 42 per cent of	8 0			

Page.	Appen- dix or form	Amendment			
		be liable to duty at the rate applications of spirit  Duty is in all cases payable on from the brewery, distillery or be concerned, save in the case of bond  II—Duty is imposed on courates respectively specified below:—  (a) When transported from a bonded warehouse in the to the premises of a license.	or befor onded wa issues u ntry spira - ny distil United Pr	re issue rehouse ander a tat the lery or covinces	
		Area	<u> </u>	oulk gallon cength of	one 64/XIII-09 cated the 6th February 1922, and no 67/XIII
			Rs a p	60 U P	92, dated the 27th February, 1922
		1 For consumption in —  (a) The towns of Dehra Dun, Rajpur, Mussoone, Lucknow, Agra, Meernt, Bareilly  (b) The towns of Benares and Cawnpore  (c) The town of Allahabad  2 For consumption in —  (a) Naini Tal district (except Naini Tal town and Khatima and Sittarganj peshkaries)  (b) The town of Jhansi  5 For consumption in —  (a) The trans Rapti tract of the Basti district  (b) The Maharajganj tahsil and the portion of the Padrauna tahsil north of the Captainganj-Padrauna-Bansighat road in the Gorakhpur district  (c) The Khatima and Sittarganj peshkaries in Naini Tal district  (d) The Almora district  (e) The Dainhal town in the Moradibad district  (f) The trans Chambal tract of Esawah district  4 For consumption in —  (a) Jhansi district (except the town of Jhansi)  (b) Jalaun and Hamirpur district  (c) Banda district (excluding towns of Banda and Karwi)  (d) Towns of Banda and Karwi  5 For consumption in —  (a) The Ball a circle of the Mirzapur district	7 14 0 7 14 0 6 12 0 4 8 0 4 8 0 3 6 0 3 6 0 3 6 0 3 6 0	6 0 9 5 8 0	



		(120 )		
Page.	Appen- dix or form	Amondmont.		
-		Rat imper		duty por oulk gallon rongth of
			85 U P.	50 U P.
			Rs a p	Rs. a p
		(b) That portion of the Robertsganj tabsil in the Eirzapur district which is bounded as follows —  I rom the western boundary of the tabsil proceeding castward along the Kaimur cliff to the Ghighr gorge, proceeding northward along the reste in chilf of the Ghighr, gorge to Dhindraul reservoir, preceding westward along the reservoir edge to the Dhandraul dam, proceeding northwards along the Dhandraul dam and thence eastward along the reservoir edge to the Hauswa nala, proceeding up to the rection bank of the mala to the Karamusa cut, proceeding along the Karamusa cut to the Sylhat reservoir, proceeding along the southern edge of the reservoir and the southern lank of the Karamusas river to the Bihar border  (c) The Bara tabsil and that portion of the Meja tabsil (except Chibila shop) lying south of the Allaha- bid-Mirzapur railway in the Allahabad district  6 For consumption in the remainder of the United Provinces, excepting those parts of Pilibhit, Mirzapur, Gorakh pur, Almora, Garhwal, Bahraich, Kheri and Gonda districts which are	1 2 0	••
		Note -For the purposes of this not		
		sion 'town' shall be deemed to include municipal or town boundaries, the area with boundaries (if any) and all places within a from the nearest point of either of the afore  (b) When manufactured at a distillery in the United	hin the car distance of	ntonment two miles aries.
		Provinces (c) When imported in bond	The duty : by claus	
		(d) When exported (otherwise than in Bond) to the Punjab, the Delhi and North-West Frontier Provinces	Per imper	ial gal- c
		(c) When exported (other- ) wise than in bond) to any other place.	Per imper lon I Rs. 21-14	). P

Page.	Appen-	1	
	form	The duty imposed under the two preceding clauses	
	1	on any liquor by reference to gallons London proof	
		shall be increased or reduced in proportion as the	J
	,	strength of the liquor exceeds or is less than London	
	_!	proof. III —Duty is imposed on intovicating drugs	
	!	at the rates respectively specified below —	,
		I—(a) On ganja (Baluchar) transported	
		from any bonded warehouse in	Of Notification in 19/XIII—2108
		the districts of (1) Cawnpore. (2) Unso, (3) Allahabad, (4)	dated the 18th
		Fatehpur, (5) Partubgarh, (6) Benares, (7) Ghazipur, (8)	January, 1929, as amended by
		Basti, 19) Lucknow, (10) Har-	no 111/XII —
		doi, (11) Shahjahunpur, (12) Moradabud, (13) Bijnor, (14)	16th March, 1902 and notification
		Nami Tal, (16) Agra, (16) Mampurl, (17) Muzuffarnagar,	no 325/XIII-
		(18 Buland-habr, (19) Gorakh-	210B, duted the 25th Ooksber,
		pur, (20) Azamgarh, (21) Mirzapur, (22) Muttra, (21) Saha-	1922
		ranpur (24) Aligarh, (25) Etah, (26) Budaun, (27) Jalaun, (28)	I
		Hamirpur, (29) Fyzabad, (30) Bahraich, (31) Sitapur, (52)	I
	1	Bara Banki, (38) Rio Barell,	1
		(94) Etawah, (95) B.llia, (96) Almora and (97) Debra Dun, to	1
		the premises of a licensed ven- dor for consumption in these	I
	1	districts 35 0 0 per seer (b) On ganga (Baluchar and Pathar)	I
		transported from Benares,	I
		Gorakhpur, Lucknow, Bareilly, Agra, Saharanpur and Jhansı	
		bonded warehouses for con- sumption in districts other	
		than those mentioned in the	I
		preceding clause I(a)— Baluchar 30 0 0 ,,	1
		Pathar 17 8 0 ,, (c) On ganja (Baluchar and Pathar)	I
		exported from any of the bonded warehouses mentioned	
	1	in the preceding clause I(b)—	I
		Pathar 17 8 0	I
		II.—(a) On charas transported from any bonded warehouses in the dis-	I
		tricts mentioned in clause I(a) above to the premises of a	I
		licensed vendor for consump-	
		(b) On charas transported from any	
		of the bonded warehouses in the districts mentioned in	
		clause I(b) above for consump- tion in districts other than	
		those men'soned in clause I(a) and as under noted:—	I
		(1) For consumption in the dis-	
		trict of Meerut 30 0 0 ,,	<del></del>



_		

Page	Appen- dix or form	Amendment.
		Rs n p  (2) For consumption in the  remaining districts 85 0 0 per sect.  (c) On charas expected from any of
		the banded warehouses men tioned in clause I(b) above 55 0 0  III—(a) On blana transported from any bonded warehouses in the districts mentioned in clause I(a) above to the premises of
		a licented vendor for con sumption in those districts 0 8 0,,  (b) On thang transported from the districts of (1) Muzasfarmagar,  (2) Bijnor, (3) Naini Tal,  (4) Phiblint (5) Kheri, (6) Bahraich, (7) Furrukhabid, (8) Basti, (9) Saharanpur, (10) Barcilly, (11) Gonda, (12) Gorakhpur for consumption in districts other than those men-
		tioned in clause I(a) above At Rs 20 per maund cal- culated on the gross weight of the package or packages forming the consignments and subject to a minimum of Re 1 for any fraction of a maund upon which a smaller amount of duty would but for such minimum be leviable
		(c) On bhang exported otherwise than in tend from any of the districts mentioned in the proceding clause III (b)  At Rs 20 per maund cal culated on the gross weight of the package or packages forming the consignments and subject to a minimum of Re 1 for any fraction of a maund upon which a smaller amount or duty would but for such minimum be leviable
		(d) On the cultivation of the hemp plant for the production of bhang when such cultivation is permitted  An acreage duty of Rs 10 per acre cultivated, subject to a minimum charge of Re 1 on any fraction of an acre in respect of which a smaller duty would but for such minimum be leviable
		The licensed cultivator shall pay this duty according to the measurements from time to time supplied him by the tabsildar, and in the manner and at the time prescribed for payment of the land revenue.

Page	Appen- dix or form	A					
2	Appen- dix B	Buttons for the word but gilt "substitute	Under dress regulations for inspectors against Buttons for the words "Departmental as for peons but gilt" substitute "Departmental brass polished with crown in the centre and the word Excise round				
7	Append- dix C.	For the present A					
		to the following h	Rectified spirits of wine may be supplied duty free to the following hospitals and dispensaries, and to the officers specified below in quantities not exceeding in each year the quantity noted against each				
	1 2 8		8				
		1 Government hospitals and dispensaries in the United Provinces on the requisition of the Civil Surgeon concerned	Ten and more on the indent signed by the Inspector General of Oivil Hospitals, United Provinces	No 179/XIII-12B, dated the 7th December, 1921			
		2 District Board dispensaries in the United Provinces To such officers as may be annually specified by the Inspector General of Givil H spitals, United Provinces	As required	No 1610/X-52, dated the 20th March, 1889			
		S Civil public dispensaries in the Central Provinces and Berar on a certificate signed by the Inspector-General of Civil Hos pitals of the Central Provinces and Director of Agriculture, Central Provinces, for use in the Laboratories of the Agricultural Chemist and Economic Botanist and for use in show bottles in the museum at Nagpur		No 205/XIII-10B. dated the 22nd December, 1921	4		





	Appen-			**************************************
Page.	dix or form.		Amendmen	t.
		Names of hospitals, dispensaries or officers,	Rectified spirits of wine Gallons	Authority, number and date of Government order
		1	2	3
	-	4 Civil public dispensaries and hospitals in Central India On an annual certificate signed by the Civil Administrative Medical Officer for Central India	400	No 349, dated the 1st August, 1908
		5 Government Medical Stores Dépôt in Calcutta	As required .	No 138, dated the 17th August, 1893
		6 Government Medical Stores Depot at Munn Mir, Punjab	As required	No 112/XII—192, dated the 8th July, 1892
		7 Chemical Examiner and Bacteriologist, United Provinces and Central Provinces	250	No 772/XIII—169, dated the 31st December, 1914
		8 Chemical Examiner to the Government of the Punjab	As required .	No 152/XIII-592A, dated the 80th May, 1899
		9 Agricultural Chemist to the Government of India	As required	No 222/XIII-599A., datad the 16th August, 1699
		10 Imperial Becterio- logist, Mukhiesar, Naini Tal	50	No 100/XIII-647A, dated the 8th June, 1900
		11 Forest Research Institute and College, Dehra Dun— (a) On indents corti-	12	No 41/XIII_794_4
	{ I	fied by the Princi pal of the College		No 41/XIII—794-A, dated the 8th Febru- ary, 1902
		(b) On indents car- tified by the Forest Chemist	150	No 533/XIII—86, dated the 13th September, 1911, and no 437/XIII —12B, dated the 14th May, 1920
		12 Assistant Burvayor- General in charge, Mathematical Instru- ment office, Calcutta	73	No 452/XIII—107, dated the 21st December, 1906
·		18 Principal, Muir College, Allahabad	200	No 207/XIII—89, dated the 18th June, 1922

Page.	Appen- dix or form	A	Amendment	r
<del></del>		Names of hospitals, dispensaries or officers	Rcotified spirits of wine Gallone	Authority, number and date of Government order
•	-	1	2	8
		14 Medical Officer of the Western Rajput na States	- 9 <u>}</u>	No 20/XIII—82A, dated the 18th: Feb ruary, 1895
		15 State Surgeon, Indore	150	No 19/XIII—100, dated the 11th January, 1007
		16 Civil Surgeon of Bikanir	2 '	No 101, dated the let July, 1893
		17 Secretary to the Tea Association, Calcutta	CO	No 107/XIII—11-1905, dated the 29th March, 19'5
		18 Principal, North India School of Medicine for Christian Women, Ludhiana, Punjab	80	No 215/XIII-668A, dated the 2nd August, 1900, and no 450/XIII- 109, dated the 26th May, 1917
		19. Director, Agricultur il Reseirch Institute, Pusa, Bengal,	200	No 498/XIII—123, dated the 16th Ostober, 1908, and no 68/XIII—6 dated the 7th Feb ruary, 1922
		20 Laborator is of the Agricultural College and Research Staff, Cawnpore	600	No 558, dated the 25th November, 1908
		21 Samilary Officer, 7th (Meerut) division, for use in the divisional laboratory	10	No 595/XIII—141, dated the 9th December, 1308
		22 Ohurch Mission Hospital, Quetta, on indent; certified by the Residency Surgeon in Baluchistan	As required.	No G51/XIII-147, daioi the Sist October, 1918
-		28 Opium Factory, Ghazipur, on indents cortified by the Fac- tory Superintendent	600	No 227, dated the 20th May, 1909, no 206/ \$III-78 dated the 10th March, 1916, no 961/XIII-12B, dated the 17th July, 1918, and no 1002/XIII -12B, dated the 23rd November, 1920

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		-

Page	Appendix or form.		Amendmont.	v
		Names of hospitals, dispensaries or officers	Rectified spirits of vine Gallons	Authority, number and date of Government order
		1	2	8
		25 Mary Ackerman Hoyt Hospital at Jhansi	2Q 55	No 555/XIII—159, dated the 7th December, 1909
		26. Principal, Medical School at Agra, for the use of the Medical School and the Female School at Agra	50	No 740/XIII—170, dated the 9th December, 1914 and no 410/XIII —170, dated the 20th May, 1917
		27 Director, Pasteur Institute, Kasauli.	As require ?	No. 647/XIII—103, dated the 18th August, 1910
		28 Chief Chemical Exa- miner, Central Chemi cal Laboratory, Nami Tal.	20	No. 674/XIII—115, dated the 6th September, 1910, and no 468/XIII 12B, dated the 16th April, 1919,
		29 Principal, Thomason College, Rurki	20	No 201/XIII-40, dated the 6th May, 1912
		30 Director, Central Research, Institute, Kasauli	90	No 507/XIII—122, dated the 19th September, 1912, no 804/XIII—10B, dated the 10th October, 1917, no 478/XIII—10B, dated the 2nd March 1918, and no 766/XIII—10B, dated the 17th May, 1918
		81 Lucknow University (Science Department)	140	No 628/XIII—193, dated the 1st Cotober, 1912 and No 296/XIII—61 dated the 7th October, 1922
		32 Director of Epidemi- ology	1,000	No 74/XIII—19, dated the 4th February, 1913
		33 Mission Dispensary, Agra 34 St. John's College	8	No. 89/XIII—170, dated the 13th February, 1913.
		Laboratory, Agra.  S5 Principal, Agra.  College	100	No 149/XIII-14, dated the 18th March, 1918

Page.	Appen- dix or form	•	Amendment.	
<del></del>		Names of hospitals, dispensaries or officers	Rectified spirits of wine Gallons	Authority, number and date of Government order
	_	1	2	8
		36 Principal, Ewing Ohristian College, Allahabad	Five gallons alcohol at 100 per cent. 5 gallons alcohol at 95 per cent, 15 gallons rectified spirit at 84 per c nt	,
		87 Local Fund hospitals and dispensizies in the Province of Delhi	50	No 3/XIII -165, dated the 2nd January, 1914
		98 Bikanır Darbar	4	No 769/XIII—178, dated the 18th Decem- ber, 1918
		39 Principal, King George's Medical College, Lucknow	As required	B O no 151/V E603 B, dated the 17th March, 1914
		40 Mission Hospital at Srinagar, Kashmir	15	No 275/XIII—152, dated the 17th April, 1915, and no 59/XIII—57, dated the 18th Feb- ruary, 1916
		41 Lady Doctor in charge, Broadwell Hospital and Memorial dispensary at Fatchpur		No 319/XIII—74, dated the 12th May, 1915
		42 Principal, Muham- madan Anglo Oriental College, Aligarh, for use in the College laboratories		No 100/XIII—12B, dated the 24th Janu- ary, 1919
		43. Lady Hardinge Memorial Hospital Dholpur		No 764/XIII—184, dated the 21st October, 1916
		44 State Surgeon, Ram pur	- 100	No 852/XIII—206, dated the 14th November, 1916
	}	45 Principal, Meeru College, Meerut	t 20	No 272/XIII—72, dated the 29th March, 1917
		46 Broadwell Memoria Hospital, Barbpui Fatebgarb		No C00/XIII 12b, dated the 17th July, 1917



Page.	Appendix or form.		Amendment.	,
		Names of hospitals, dispensaries or officers.	Rectified spirits of wine Gallons	Anthority, number and date of Government order
		1	2	, 8
		47 Tochnological Laboratory and Dycing	100	No 795/XIII—12B., dated the 8th October,
		School, Cawnpore 48 Hindu University Laboratory, Benares	180	1917. No 1014/XIII—12B, dated the 20th December, 1917, and no 401/XIII—12B, dated the 16th April, 1919, no 175/XIII—12B, dated the 3rd December, 1921 and no 2775/XIII, dated the 9th
		49 Sewa Samiti, Allah- abad	30	October, 1922 No 776/XIII—12B, dated the 21st May, 1918
	,	50 Ramsay Hospital, Naini fal	As required	No 597/XIII—12B, dated the 4th April,
		51 Lady Chelmsford War Hospital and State Hospitals in the Benares State, on cer- tificate signed by the Chief, Medical Officer of the Benares State	12	1918 No 880/XIII—12B. dated the 20th June, 1918
		52 Lady Hardinge College and Hospital for Women, Delhi, on certificate signed by the Principal of the College	20	No 1812/XIII—10B, dated the 19th Nov- ember, 1918
		53 Medical Storckeeper, East Indian Railway Company, Allahabad	400	No. 1804/XIII—12B, dated the 26th 2nd December, 1919
		54 Educational Institu- tions in the Delhi pro- vince for teaching and research purposes		January, 1920 No 72/XIII—114B, dated the 17th Jan- uary, 1919
		55 Dr B C Oliver of the Canadian Presby- terian Mission, Bans wara, for the use of the Mission Hospital at Banswara	1	No 226/XIII—10B, dated the 15th March, 1920
		56 State Chemical Exa- miner, Jammu, Kash- mir		No 455/XIII—12B, dated the 21st May, 1920
-		57 St Stephen's Hospital, Delhi	20	No 195/XIII—34, dated the 28rd May, 1922

Page.	Appendix or form.	Amendment
10	Appendix	Substitute the following for this appendix
	D	"APPENDIX D.
	-	List of preparations exempted under section 76 of the Excise Act from the provisions of the said Act and of the rules made under it —
		1 Mist Hepatica Compound 2. Pigment Cocaine and Hydrarg Perchloride 3 Ampoules containing not more than ird grain of cocaine each in admixture with adrenalin, hemisine or epinine 4 Coca Cordial 5 Elixir Damaina Compound 6 Ixidama and other similar palatable preparations 7 Kola Compound 8. Kola Cordial 9 Tonic Coca Wines 10 Cocaine hypodermic and other tablets — (a) Homatropine and cocaine (b) Atropine and cocaine (c) Pilocarpine and cocaine (d) Aromatic throat tablets containing Menthol, Myrrh, Krameria and cocaine in interpretation in the again of cocaine hydrochloride 11 Ointments containing cocaine or other derivatives of coca in admixture with other drugs and rendered nauseous to the taste 12. Ophthalmic tablets containing not more than interpretations containing cocaine or other derivatives of cocaine hydrochloride in each tablet 13 Other preparations containing cocaine or other derivatives of coca in admixture with other drugs containing in the aggregate not more than such quantity of cocaine, hydrochloride or other derivative of coca per tablet, trechiscum, pastille, solube, sterule, enule, lamella or fluid drachm, or so blended as to render it impossible for any such preparation to be taken for the effects of cocaine or any other derivative of coca alone
	_	derivative of coca alone 14 Bromidia 15. Indian Tincture"





Page.	Appen- dix or form	Amendment
15	Form B-7	Substitute the following for the certificate at foot of this form —  "Ceitified that the accounts of the brewery and the stock of beer in hand have been examined as required by rule 456 of the Excise Manual, and have been found to be correct"
17		English Distillery series—Under the heading description of form opposite entry E. D 3 substitute "General Register" for "Stock Register" and opposite entry E.D. 31 substitute "Abstract of issues" for "Register of issues." Cancel entries E D. 25 and E D 30.
18	Form E D. 8.	Substitute the following for the present form:—  E. D. 3
		General Register. (Government Furniture.)
		Date When Description of article   Number of   Remarks
		1 2 8 4
2	Form E D. 5	In minth column after the word "receiver" add the words "or vat."

(

E. D. 11.—Register of resues of spirits other than plain spirits at fixed strengths Page 24-Form E. D. 11. Substitute the following for the present form :-

	Date when receipt for spirit sent under bond or duty-free received	71	,
Number and	date of treasury receipt or note—If debited against advance, duty-free or in bond	16	·
	Amount of duty roalized	15	Rs 22 P
	Rate of duty	14	
18	Sophisticited spr-	13	
P gallons	firiga berntaned	12	11
ū	Plana spiri t	11	,
	Strength	10	
	ΙσοιουραΙ	8	
	етијатодшеТ	8	
90	-ige betsorterdge8	7	
k gallons	trriga barutnueQ	9	
Bul	Plain apirit (in- cluding recti- fied spirit)	۵	
ut	Number of vessel springs	4	
	Dostination, purpose, or name and address of consigned	8	
Issurd on p.ss.	Drte	es.	
Issu	Namber.	н	



E D. 12

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(p)	anoitoa	21																						
	<del>-</del>		<b>10</b>		t)																			
ť			Amoun't duty	8	es .																			
	-		A		Rs																			
		'81 '81 'tr	Total-raspes (cols 6, 7, 9, 10,	19																				
18sued	ster 5 :		L P gallons	18																				
spirit ed stre	as per register B W L 5		Gallons 50° U P	17	-																			
Plann at fix	BB.	-	¯g U°∂8 aπollæÐ	16																				
11	pirit	oes' l' b	Dirty prid to other proving	15																				
E D 11 As plain spirit	plaın s	Under bond	То оtрек ртоугасез, L.	41																				
-	As	Undel P	To United Provinces, L	13	·   - ,																			
1 ,	As rectified spirit	spirit	spirit	spirit	ces, L. P	Under-bond to other-provin	12	I I																
ster					spirit	spirit	spirit	spirit	spirit	spirit	spirit	spirit	Duty free	То офрек рготиссы, L. P	Ħ									
ues as per register			To Dnited Provinces, L. P. gallons	10	1																			
ев ав р		Ав ге	Ав ге	Авге	Ав ге	Ав ге	Ав ге	Ав ге	Ав ге	Ав ге	Ав ге	Ав ге	Ав ге	Ав ге	Ав ге	Ав ге	Ав ге	Ав ге	Ав ге	Ав ге	payment duty at 10ed rate	L P. gallons	6	
Isst															On p of d reduc	Bnjk gallons	80							
		800072	Duty Paid, L. P gallons	-																				
	uotju:		For reobification, redistilisti	9	<del></del>																			
	540	Tr B con	Total stook (cols 2, 8 and 4)	50																				
Receipts		tellona,	From other sources, L P g	4	<del></del>																			
ğ -		впојілу	From spirit receiver, L. P	83																				
		ьпо	Opening balance, L P gall																					
			Date	<del>~</del>	,																			

( 185 )

Page 26. Form no. E. D. 13. Substitute the following for the present form .-

E D 13

Ledger for denatured spirst

- [		1					<del></del>	
_			<del></del>	elaidi.	nspector's in	i H		
	** **** .	-2	-	Remarks !		- 16		,
	, (11 C	gallons		10068	to other pro	15	Ì	
	ter B	그	1	seouivo	To United P.	14		<del></del>
	Issues (from register E † 7 11)	-		,	enollab	13		-
	ies (froi			C 1 : )	поідвигізэО	13		
 	Isst	,	Initials of inspec-		Date.	17		
				tor in whose pre- sence denaturation is completed	1	10 ;		
		rials	Issued		Pyrigine	6		-
, -	pts during the month	g mate allons	IBS	90	Coutohouci		<u> </u>	
		Denaturing materials (Gallons)	Received	1	Pythine	b-		
	during	<u> </u>			Osoutohouo	8 -		
Stook	Receipts		·	Figure 1 spectored from distributions or warehouse and denatured L. P. gullons		ō		
		100			Date	4		
	Remaining at end of last month	Donaturing materials (Gallons)			Pyridine	တ		
	emaining at e of last month	G iii		θατο	Orontohou	63		_
	Ren	50	Eallo	sbirit, L. P	Denstured			





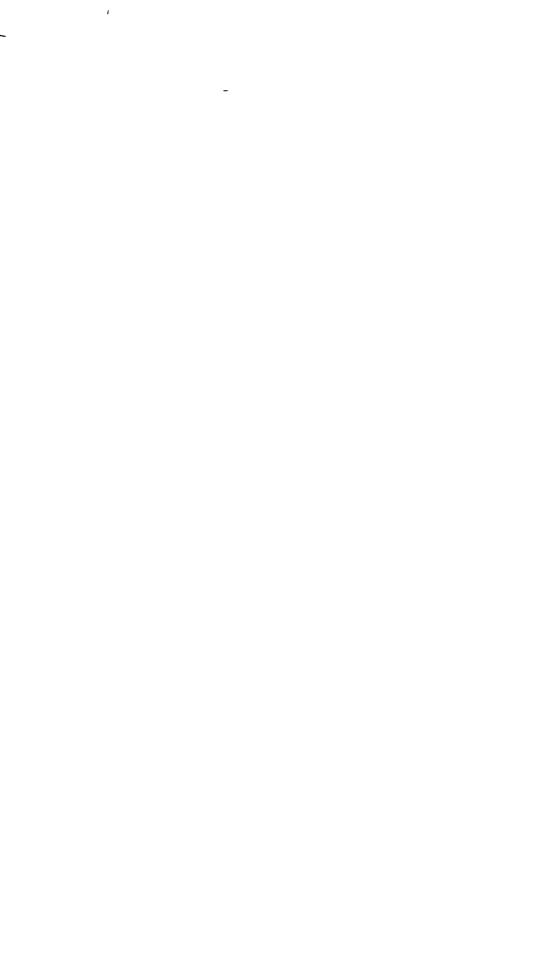
Lage 27. Form E, D 14. Substitute the following for the present form :--

E. D. 14.

Ledger for sophisticated spirit.

·														
			80											
			19											
anger	gue.	a diriga rol	18											
			Amount of duty	17	Rs. a p									
		ons)	-nozdo to toegear al fation.	16										
D 11)		Duty paid P gallons)	го офиет ргоугиова	16										
gistor E		ا ت	To United Provinces.	14										
Issues (as por register E D	ð	д (200111001д	Under bond to other gallons	13										
ues (as		P gallons	To Commissarrat, L	12	s.									
Iss			Number of pass	Ħ										
			реациина Тоізипина	10										
	]		Dale.	G										
	the month,	the month,	catod in vat	D P gallons due to obscaration charge ed with duty	ω									
			the month,	the menth,	Bosonpts during the month,	nth,	nth,	nth,	nth,	nth,	sticated	famous of caramel lead	7	-
						t ворън	LP gallong (E D	b						
Btook	during	Plaza spirit soplistic	tay to tedmuÑ	r2										
Blk	locorpts	ł	Date	41.	-									
	T T	Plain spirit for sophisti cation at time of issue in ansk	L P gallons (E D	8										
	_	Pint for a cation of i	Date =	cq										
-	<b>d</b>	ast month, L	Remaining at end of l	H										
			18	•										

Page.	Form no.	Amendment or addition
33	Form. E D 25	Cancel this register.
<b>3</b> 8	Form E D_30	Cancel this register
<b>3</b> 9	Form E D, 31,	Cancel as a register and use a loose form in the same form as at present, substituting "35 U P" for "25 U. P" in column 22.
40—50		Cancel the list and all the forms from P. D 1 to P D 15
51	(	After F L 5 add the following —  5A Special bar licence for retail vend of foreign 259 56 liquor (other than denatured spirit) at public entertainments of a more or less permanent nature
51	1	Against entry no 14 in the description of form delete the words "at the distillery," and cancel entry no 16
52	F L I	condition 6 for the word "Government" substitute the words "Board of Revenue."  In the note under condition 8 substitute the word "Indian" for "native" in the 2nd line. In condition 11 for the words "maintain accounts" substitute "maintain regular and accurate accounts in the prescribed register (form F. L. 20) to be obtained from Collector's office on payment."  At the end add the following two conditions—
	1	- "12 The licensee shall not employ any person suffering from any contagious or infectious disease for any purpose in his licensed premises  13 The licensee shall receive no article but money in barter for liquor,"
5	F. L	Substitute the following for this form —  FL 2  Licence for the bottling of foreign liquor Register no





Page.	Form no	Amendment or addition.
`		tofor which Rshas been paid in advance, subject to the following conditions, the infraction of any of which, or a conviction for any offence under the Excise or Opium laws shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any of the penalties imposed under the above laws
		CONDITIONS
		1 Bottling shall only take place in the premises authorised by the Collector or officer in charge of excise.  2 Blending or reducing is prohibited except under the special sanction of the Excise Commissioner  3 The admixture of any substance is prohibited except under the special sanction of the Board of Revenue.  4. The bottles used must be either imperial or reputed quarts or pints  5. (a) In the case of imported liquor maunfactured in the United Kingdom the labels, if bearing the trade mark and name of a British firm, must have, in addition to the name and address of the licensee, the words Bottled in India" conspicuously printed on them  (b) In the case of imported liquor, the produce of any country other than the United Kingdom, the words "made in France, Spain, Holland" or other country of origin must be conspicuously printed on the labels  (c) In the case of liquor manufactured in British India, in addition to the description whisky, brandy, rum, gin or as the case may be, labels must have conspicuously printed on them the licensee's name and address and the words "made in India."
		(d) It is the duty of the excise staff to see that the provisions of this section are strictly observed by the licensee. Any infringement must be referred to the Excise Commissioner, whose decision on labels not conforming to foregoing requirements will be binding on the licensee.

Page	Form no		Amendment or addition					
		bottl tor of be d ensu with	ing he sof the date one, and that the con.  All the con.	hall give ys and ho ist will b he bottlin ditions of oottling	sufficient ours during the dubying is carr of this lice	notice to ng which y of the ned out n nce s shall b	rry out any the Collector will Collector to accordance brought to	
		Date	Kind of liquor	Name of maker	Kind of vessel.	Quantity	Number and size of bottles to which trans ferred	
								u.
		<u> </u>	l District.		!	<u>-</u>	<u> </u>	
			Dated			. }	Collector	
54	F. L. 3	Sub	strtute t		ing for th L 3	e present	form:—	
		do be RI I that to_part get or Op	Licence for retail send of foreign liquor (other than denatured spirit) at hotels and staging or dak bungalows  Register no					
	forfeiture of his licence and advance deposit in addition to any penalties imposed under the above lays  SPECIAL CONDITIONS.							
		i Sale shall be made only at the licensed pre-						
	1 1 1	្រ ក ព្រះ ព្រះ	2 5 <sub>2</sub> 1,	chall leading in the property of the control of the	lo strict u, and ty halt as	y confine to bone the hote	ed to persons fide travellers clar staging or onsumed only	



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Page.	Form no	Amendment or addition.
54-5(	5 F. L. 4	Nore—Under no creamstances can this condition be construed as covering the right of sale to the general public resident in the place where the hotel or staging or alk bungalow is situated Such sales where permitted must be covered by an additional licence in Form F L 4 or 8  3. The licensed vendor shall maintain regular and accurate accounts in the prescribed register (Form F, L, 20) to be oblained from the Collector's office on payment and shall produce the same for inspection on the requisition of any officer authorised by Government to demand their production, and shall furnish to the Collector such returns of sales as may be required.  4. At the entrance to the licensed premises a signboard shall be affixed on which shall be painted the name of the vendor and designation "Licensed retail vendor of foreign liquor"  District  Dated  (Attached or printed on the back will be the general conditions, etc)  Substitute the following for the present form  F, L 4  Licence for retail vend of foreign liquor (other than denatured spirit) at restaurants and hotel bars  Register no  Locality  Name of licence holder  Licence for retail vend of foreign liquor other than denatured spirit is hereby granted to  to for which Rs.  has been paid in advance, subject to the following special and general conditions, the infraction of any of which, or a conviction for any offence under the Excise or Opium laws, shall render the licensee hable to the forfisture of his licence and advance deposit in addition to any penalties imposed under the above laws.  SPECIAL CONDITIONS  1. Sale shall be made only at the licensed premises and the liquor shall be drunk on those premises.

Page	Form no	Amendment or addition.	1
		2 The licence holder shall maintain regular and accurate accounts in the prescribed register (Form F L 20) to be obtained from the Collector's office on payment, and shall produce the same for inspection on the requisition of any officer authorised by Government to demand their production, and shall furnish to the Collector such returns of sales as may be required.  3 At the entrance to the licensed premises a signboard shall be affixed on which shall be painted the name of the vendor and designation "Licensed retail vendor of foreign liquor"	
		Dated Collector.	
55-56	F. L 5.	(Attached or printed on the back will be the general conditions, etc.)  F L 5	Of B O no \$29/ V E -2400, dated the 28th August, 1922,
		penalties imposed under the above laws SPECIAL CONDITIONS  1. Sale shall be made only at the licensed	1
		premises  2 The liquor shall be drunk on those premises	
		District  Dated  Collector  (Attached or printed on the back will be the general	
Married Street, or other transfer, and		conditions, etc.)	

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			1



Page	For	m n	10	Amendment or addition.
56	F.	L 5	A	Substitute the following for the present form '-
				F L 5A.
				Special bar licence for retail vend of foreign liquor (other than denatured spirit) at public entertainments of a more or less permanent nature.
				Register no
				Locality
				Name of licence holder
				Licence for retail vend of foreign liquor other than denatured spirit is hereby granted to at in the district of from to for which Rs has been paid in advance, subject to the following special and general conditions, the infraction of any one of which, or a conviction for any offence under the Excise or Opium laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws:—
		-		1 Sale shall be made only at the licensed
				premises  2 The liquor shall be drunk on those premises.
~				Distrot
	}			DatedS Gollector
				(Attached or printed on the back will be the general conditions, etc.)
	56	F	L (	Substitute the following for the present form .—  F L. 6
			7	Licence for retail vend of foreign spirits and foreign fermented liquors under the military "canteen tenant system."  Register no
*******	-		•	Licence for retail yend of apirits and fermented liquors classified as "foreign" is hereby granted

Page.	Form no	Amendment or addition
		toat
		SPECIAL CONDITIONS.
		liquers only shall be made at the canteen or place appointed for the purpose by the military authorities and not any other place. The licensee shall not establish a second place of vend without another separate licence.  NB—Tenants are allowed to establish a second place of vend without taking a separate licence in cases where a portion of a regiment is detached for training and other purposes or is left behind.  2 Imported spirituous or fermented liquors to be sold under this licence shall not be stored in any premises other than those endorsed on the back of the licence.  3 No liquor shall be sold to persons other than those attached to the regiment for which this licence is granted or duly authorised under the regulations of the Army to use such canteen.  4 No greater quantity than two imperial gallons or twelve quart or twenty-four reputed pint bottles shall be sold to any person at one time.  5 The licensed vendor shall maintain regular and accurate accounts in the prescribed register (form F L 20) to be obtained from the Collector's office on payment, and shall produce the same for inspection on the requisition of any officer authorised by Government to demand their production, and shall furnish to the Collector such returns of sales as may be required.  District.
		Dated Collector
		(Attached or printed on the back will be the general



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Page	Form no	Amendment or addition.
57	F. L. 7.	Substitute the following for the present form:— F L 7
		Licence for retail send of foreign liquor (other than
	1	denatured spirit) at railway refreshment rooms
		and in diving cars
		Register no
		Name of licence-holder-
		Licence for the retail vend of foreign liquor
		other than denatured spirit is hereby granted to
		at in the district of from to for which Rs. has been paid in ad-
		I vance, subject to the following special and general
		conditions, the infraction of any of which, or a con-
		viction for any offence under the Excise or Opium
		laws shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any
		penalties imposed under the above laws.
		SPECIAL CONDITIONS
		1 Sale shall be made only at the licensed
		premises 2 Sale shall be confined strictly to bond fide
		railway passengers, either in course of transit by
		train or making a temporary halt at the railway
		station at the beginning or end of a railway journey,
		for consumption on the premises, or for consumption of the premises in quantities not exceeding two quarts
	Ì	of each kind of liquor to any bond fids railway
		passengers
		Norm—Under no encumstances can this condition be construed as covering the right of sale to the general public such sales where permitted must be covered by an additional licence in
		Fem F L. 4, F L. 8, er F L. 9 3 The licence-holder shall maintain regular
		and accurate accounts in the prescribed register (Form
		F L 20) to be obtained from the Collector's office
		on payment and shall produce the same for inspec-
		from on the requisition of any officer authorised by Government to demand their production, and shall
		formsh to the Collector such returns of sales as may
		be required.
		2 At the entrance to the licensed premises a
		signboard shall be affixed on waich shall be painted the name of the vendor and designation. Licensed,
		retail vendor of foreign liquor."
		District
		Dated
	ļ	(Acadei or printed on the best will be de
-	· ·	general conditions, etc)

Of B O no SP VE -2400., dated the 29th August, 1922

Page.	Form no.	Amendment or addition
58	FL8	Substitute the following for the present form .—  FLS  Shop licence for retail vend of foreign liquor (other than denatured spirit) for consumption both on and off the premises.  Register no
		1. Sale shall be made only at the licensed premises  2. The licence-holder shall maintain regular and accurate accounts in the prescribed register (Form F L 20) to be obtained from the Collector's office on payment, and shall produce the same for inspection on the requisition of any officer authorised by Government to demand their production, and shall furnish to the Collector such returns of sales as may be required  3 At the entrance to the licensed premises a signboard shall be affixed on which shall be painted the name of the vendor and designation "Licensed retail vendor of foreign liquor"  4 In the case of shops situated in municipalities there shall be only one door opening into a public road, unless more are sanctioned by the Collector. In the latter case the additional doors shall have signboards attached to them as in condition 3 Windows opening into the street shall be covered with wire netting  5 In the case of shops situated in municipalities separate rooms for the private accommodation of the customers shall not be provided without the special licence of the Collector. The entrance to such room shall have a signboard affixed to it bearing the words "Licensed private bar"

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Page,	Form no	Amendment or addition.
59	F. L. 9	6. The shop shall be so constructed that the interior of every public and private bar shall be visible from the doorway  7 The building in which the shop is situated shall not be used as a place of residence except by the vendor and his family or by a caretaker.  b. Sales may be made, at any hour other than the hours stated in the general conditions, to persons holding a prescription signed by a registered medical practitioner.  District  Collector.  Dated  (Attached or printed on the back will be the general conditions, etc.)  Substitute the following for the present form.—
		Shop licence for retail vend of foreign liquor (other than denatured spirit) for consumption off the premises only.  Register no————————————————————————————————————

Page.	Form no.	Amendment or addition.			
		3. Sales shall be made only in bottles securely corked and either sealed or capsuled, or in a closed jar, cask or other similar vessel which is securely sealed.  4. No liquor shall be drunk on the premises.  5. The licence-holder shall not allow sales to be made by any woman, except his wife, daughter or other near relation living with him.			
		6 The licence-holder shall maintain regular and accurate accounts in the prescribed register (Form F L. 20) to be obtained from the Collector's office on payment, and shall produce the same for inspection on the requisition of any officer authorised by Government to demand their production, and shall furnish to the Collector such returns of sales as may be required.			
		7 At the entrance to the licensed premises a signboard shall be affixed on which shall be painted the name of the vendor and designation "licensed retail vendor of foreign liquor"			
		8. Sales may be made, at any hour other than the hours stated in the general conditions, to persons holding a prescription signed by a registered medical practitioner			
~		District } Collector.			
		Dated			
		(Attached or printed on the back will be the general condition, etc.)			
61	F. L. 10	In the last raragraph of condition 4 substitute the word "Indian" for "native" At the end add the following new condition —			
		"5 No sale shall be made before sunrise or after 9 p m."			
61	F. L 11	For "Rs 7-13-0 per L P. gallon" substitute "Rs 14-10-0 per imperial bulk gallon"			
62	F L 12				
<u> </u>	F. L 13	In condition 6 line 1 add "correct" before the words "daily account"			



Page.	Form no.	Amendment or addition.
63	F. L 14	Delete the words "at the distillery" from the heading
64	F. L 15	In codition 5 line 1 add "correct" before the words "daily account."
65	F. L. 16	Cancel this form
		Substitute the following for the present form .— F. L. 17.
65	F. L. 17	Permit for purchase of denatured spirit.
		to purchase from any licensed vendor or distillery in the United Provinces a quantity of denatured spirit not exceeding—gallons at one time for private non industrial purposes  This permit is a general one and shall remain in force till—
,		Collector.
67	F. L 19	In the heading of this form substitute "half year" for "quarter."
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			and 1 action A Pi of th
		ಕ್ಕಾ ದೆ	dion of any officer authorised by Government to demand its ontered in polumis 1 to 37 A total of the daily transactions in the register made during the year beginning 1st April or not later than the 15th of April of each year beginning of the eaceounts, in a separate register, should be maintifined of the excise and other inspecting officers who will note therein
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		Whisky, Brnndy, Gin and Rum of foroign manufacture Ditto ditto of Indian manufacture Other spirits and liqueurs Wines Boor of foreign manufacture Do Indian manufacture	total of the day's transactions must be entered in columns I to 37 A total of the daily transactions to the six classes of each mouth of the six classes of liquer, embraced in the register made during the year beginning 1st April of the six classes of liquer, embraced in the register made during the year beginning 1st April leanse to the Collector not later than the 15th of April of each year licence to the Collector not later than the 15th of April of each year licence for the same premises separate accounts, in a separate register, should be maintisfined of the saves will be attached for the use of exerce and other inspecting officers who will note therein
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		The state of the s	st pr sh day sh day of the st Ma st
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	<u> </u>	}	Drections—(1) The licensee must produce this register for inspection on the requisition of any officer authorised by Gevernment production.  (2) At the end of each day's business the total of the day's transactions must be entered in columns 1 to 37 A total of the dail of the month must be made at the close of each month month.  (8) An abstract of the total sailes of each of each of the six classes of liquor, embraced in the register made during the year beginn and ending 1sts March must be submitted by the licensee to the Collector not later than the 1sth of April of each year later than a license holds more than one license for the same premises separate accounts, in a separate register, should be mainly dated beginning of this register two leaves will be attached for the use of exame and other inspecting officers who will the date and hear of their visit and their remarks.
	<u> </u>	} '	Tho 1  Tho 1  Of the of
	1		(3) (3) (4) (4) (4) (4) (4) (5) (6) (6) (6) (6) (6) (6) (6) (6) (6) (6
12th 13th 14th 15th 15th 15th 17th 19th 22th 25th 26th 26th 26th 26th 26th 26th 26th 26	Total -		Mor Roar
	Ħ ~~	1	Drec

Page 68.—Under "country liquor series "substitute the following for the present list:—

	-			
Namber		Description of form	Rules, etc , where prescribed	Printed at page.
C. L. 1	]	Licence for the wholesale supply of countrieper t in tracts under the contract system.	ಖಾ	63
, 2		Licence to work a distillery in Government premises granted to a contractor for the supply of country spirit	541	71
,, S		Licence for the retail sale for consumption off the premises in scaled bottles under the contract supply system.	283	78
, н		Licence for the wholesale rend of country spirit in distincts under the contract distillery system.	225	7 <b>4</b> -
,, ;	5	Licence for the retail sale for consumption off the pre- mises of country spirit in districts under contract supply system.	256	76
<b>31</b>	6	Licence for the refall sale for consumption on and off the premises of country spirit under the contract distillery system	295	77
<del>,</del>	7	Licence for the exclusive privilege of manufacturing and of selling by retail country spirit in tracts not under the distillery system		79
**	s	Leance for the manufacture and retail yand of country sparit where the forming system is in force.	501	81
•	9	Locace for the manufacture and retail rend of country  Epin's where the cats'ill system is in force	665	S2
27 I	10	Lee needed the exclusive privilinge of manufacturing and c'selling tars, with and darbakard by retail.	510	53
	11	License for the manufacture and retail read of fars, sending or dardates under the farming system	\$10	23
*	12	Liernes for the minutacture and retail rend of 'an, sends or darbabes granted by the Collector under the shop to ship system	\$13	SS
>-		Lecond for the manufacture and recall rand of fare and artists under the tree-tax system		Ee'reen S5 and S7
<del>,</del>		Aprilation for tender no tree tax and surcharge under the tree ax sy mat a sub- reason.	318A (6)	D1**3.
š.	120	In the experience	3154 (8)	Dit'a
ř	121)	The care in the enterprise files	3154 (.4)	D 'c
÷	15"	•	3154 (24)	D. '0
ř-	121		C1SA (C4)	D.**3
r 	15	i was in him pointure by Reards of nee as no feel dimension and amplified.	10	E7





Kumber	Description of form	Rules, e.c., where prescribed	Printed at page
C L 14	Resister of sale of country spirit by wholesale rendors	273	ઇઇ
" 15	Statement of sold of country spirit by wholesald renders	255	6.3
,, 16	List of licence's under the farming system for retail tale of country spirit.	Condition of Lanco	C3
. 17	Statement showing the settlement of country spirit shops under the outstill system	73	છ
" 16	Statement showing the settlement of farms of country spirit, drug, and tare	73	91
,, 19	Statement showing the suttlement of fore shops	73	91
" 2 <u>0</u>	Statement showing the settlement of country spirit, drugs opium and fare shops under the surcharge system.	76B	ev
., 21	Register of licence fees for fars shop, under the sarcharge	19513	92

Page.	Form no	Amendment or addition.
69	Fo-m C L. 1	Substitute the following for Form C L 1:-
		) U 1,
		Lieence for the wholesale supply of country spirit under the contract supply system in the districts of
		LICENCE is hereby given to here- inafter called the contractor, under and subject to the provisions of the United Provinces Excise Act, 1910, for the exclusive wholesale supply of country spirit for sale at the warehouses and wholesale depots mentioned in the attached schedule for a term of three years from 1st April, 19.  2 The issue of the said spirit from the said warehouses and depots to be at such strengths only as may be fixed from time to time by due authority and at prices proportionate, according to strength, to the price mentioned in the schedule and provided that Government reserves to itself the right to raise these prices if conditions render necessary a revision of rates  3 The spirit supplied shall be of good quality. If distilled in a patent still it shall be distilled, so far as possible, at a strength not greater than 50° over proof. It shall be subject to periodical analysis, and the contractor shall be bound to take steps to remedy defects which the Excise Commissioner may consider material. If spirit is found to be of inferior quality it may be rejected and destroyed or other- wise dealt with under the orders of the Excise Commissioner. Officers in charge of distilleries and warehouses are empowered to stop, pending the orders of the Excise Commissioner, the issue of spirit which they consider bad, and are required to send samples of such spirit for analysis without delay.  4 Licensed vendors are entitled to demand to be supplied with spirit distilled from the raw material stated in the schedule. The contractor may, in alution, supply spirit derived from other approved.  7 All fictings or articles connected with the supplied, stores, gauging, handling and issue of spirit, in luding vate, casks, tanks, pumps, pipes,
		the locks, gauging rods, measures, vessels, etc. is all to provided by the contractor. The contractor is any constitution the safe custody of the steck of spirit

Amondment or addition. Form no. Page. Such minimum stock of spirit as may be fixed by the Excise Commissioner shall be maintained at each warehouse and depot. Whenever the stock falls short of this minimum and the contractor fails at once to replenish it, the Collector may procure spirit from elsewhere, the cost of which shall be recoverable from the contractor in the manner provided in condition 9 infra At the close of the contract, should the licence not be renewed, spirit in warehouses and depôts up to one mouth's supply of the contract area will be taken over by the incoming contractor at the contract Should the Excise Commissioner so order, the contractor may be required to make over spirit to the extent of two months' supply of the contract area to the new contractor at the contract rate provided that not less than four months' notice shall be given for any such order Licensed vendors shall be entitled to have spirit issued to them with all reasonable expedition in such quantities, subject to a reasonable limit, and at any of the prescribed strengths, as they require, on proof of payment into a Government treasury of the excise duty at the rate from time to time prescribed and of the supply price at the rate agreed to in this contract. Failure to supply spirit as specified in condition 8 supra within what the Collector considers a reasonable time will entail a penalty, at the discretion of the Excise Commissioner not exceeding Rs. 5 per proof gallon of spirit demanded but not supplied In such cases the spirit may be purchased by the Collector elsewhere at his discret on and at the risk The penalty, the cost of the of the contractor spirits purchased, and any loss to Government that may result may be deducted from the amount, if any, due to the contractor or from his deposit or of the price revised under condition 2 above Provided that if failure to supply spirit is proved to the satisfaction of the Excise Commissioner, to be due to (!) damage to or in the factory of the contractors from causes beyond the contractor's control or (2) to strikes, pestilence, riot, violence of the mob. or other irresistible force or (3) to failure on the part of the railway authorities to supply sufficient wagons for transport of essential raw materials to,

and finished products from, the contractors' factory,

Form no Page. the contractor in vats 12 warehouse as far as possible

## Amendment or addition

and if immediate notice of the said cause or occurrence has been given to the Excise Commissioner and Collector, the penalty of Rs 5 per proof gallon of spirit in this condition will not be exacted from

The contractor will be at liberty to commence storing in the warehouses and depôts before the first day of April, 19, but no spirit so stored shall be sold or be allowed to pass out of the custody of himself or his servants before that date, unless otherwise permitted by the Excise Commissioner.

Unless the Excise Commissioner shall give special order to the contrary, all spirit shall be stored

Government shall have absolute discretion as regards the determination from time to time of the rate of duty to be levied on spirit issued from any Alterations in the rates of duty may take place at any time within the period of this contract No spirit shall be issued from any warehouse or depot for sale except after proof of payment of the Government duty on it according to the rate sanctioned for the place of consumption

The contractor will be bound by all duly sanctioned rules relating to the excise administration

which are applicable to him

Accounts will be adjusted for each month on or before the fifteenth day of the following month

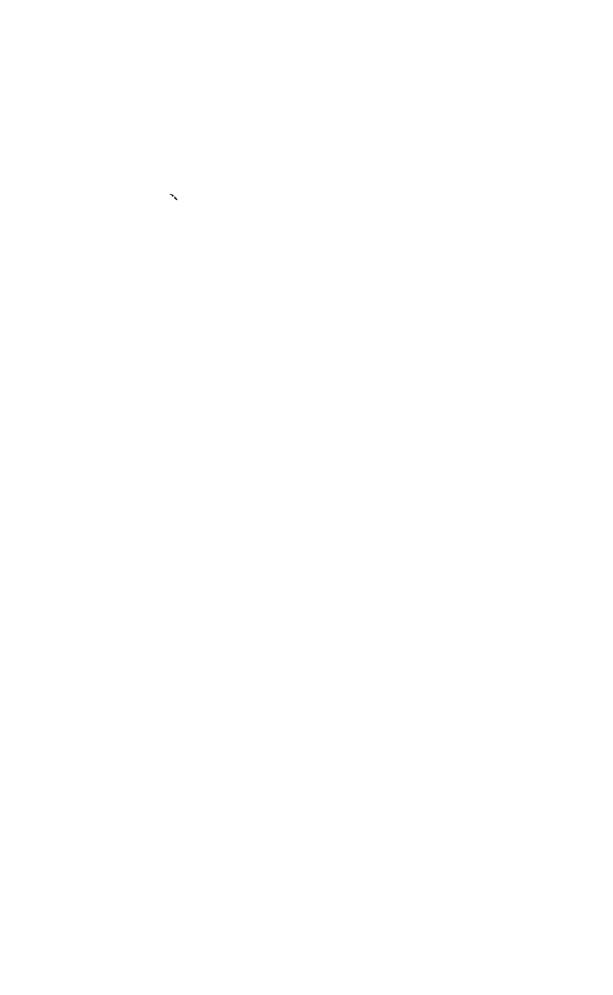
The contractor is prohibited from holding any interest in the retail vend of country spirit or of country fermented liquor unless specially exempted from the operation of this clause by the Exciso Commissioner

In all matters not expressly provided for herein the contractor shall accept the ruling of the Excise Commissioner subject to an appeal to the Board of Revonue

As security for the due fulfilment of his contract the contractor shall deposit with the Excise Commissioner Rs in Government promissory notes or in such other form as the Excise Commisevoner may approve

Infraction of any of the conditions of the he nee either by the contractor of by any person in the employ may entail on him, at the discretion of the 11 ci- (oramissioner, (a) a penalty up to Rs 50, or (1) win the sone of of the Board of Revenue





Page	Form no.	Amendment or addition.							
		forfeiture of depos ts and cancellation of licence and disposal of the privilege at the contractor's risk  19. The bonded warehouse and wholesale depot buildings at which the sale of spirit under this licence is permitted will be provided and maintained at the cost of Government, and shall be occupied by the licensee free of rent. The licensee shall pay all municipal taxes on buildings  20. At the expiration of the contract for the supply of country spirit in connection with which this licence is granted the licensee will be entitled to demand that all sanctioned plant used at the bonded warehouses and depots in connection with the storage of country spirit be bought from him by the succeeding contractor at a valuation made under the orders of Government.							
		Provided—  (1) that if the licensee wish to claim the benefits of this clause he shall give notice of his intention six months b fore the expiry of the contract,  (2) that the claim under this clause shall be permissible in respect of only such plant as was necessary and regularly used for the storage of country spirit for supply under this agreement							
		Excise Commissioner, United Provinces							

Page.	Form no	Amendment or addition									
		Schedule									
		District	Warehouse	Contractor is bound to supply spirit made from—	Price per gallon of the kind of spirit which must be supplied						
	Į				35° U. P 50° U P						
					Rs a p Rs a p						
		COUNTERPART AGREEMENT									
		I, the abovenamed licensee (contractor), for myself and my heirs, legal representatives and assigns hereby agree to all the terms and conditions hereinbefore written and expressed  Date 19 Witnesses Signature									
73		Substitute the following for this form —									
	C L 3	FORM C L 3									
		Licence for the retail sale for consumption "off" the premises of country spirit in sealed bottles under the contract supply system									
		Register no									

<sup>.</sup> f ke ca, Le t .u un, Ell espie





Amendment or addition Form no Page. SPECIAL CONDITIONS. ....shall, on or before the The said fifteenth day of March of the year preceding that for which this licence is granted, deposit, in cash or Government promissory notes, as security for the due observance of the conditions of this licence, the sum , such sum being calculated on half the of Rs average monthly issues of country spirit, in imperial bulk gallons, made to his shop during the months of April to December, inclusive of the excise year preceding that for which this licence is granted, in accordance with the scale of licence fees notified as having effect from the commencement of this licence and as stated hereunder -٩ Licence fee Half average monthly issues (Imperial bulk gallons) Rs . . . . . . In the event of default or breach of any other condition of the licence, the amount deposited shall vest in Government and not be reclaimable by the licensee 3 The licensee shall, within seven days of receipt of notice of demand, during each calendar month from May to April inclusive, pay to Government the sum demanded as licence fees on the issues of country spirit made to his shop during the precedcalendar month, such fees being fixed in accordance with the scale in force during the said calendar month It shall be competent to the Collector, in case of default under the last preceding condition, to recover the sum due under the said condition from the licensee's security deposit, provided such security deposit has not been forfeited, and, if the said security deposit is insufficient or has been forfeited, to recover the balance due by the licensee as if it were an arrear of land revenue The licensee shall obtain his supplies of spirit, of the strength at which this licence authorises him to sell, in reputed quart and pint bottles of capacity 26 and 13 ounces respectively, corked, labelled, capsuled or sealed and ready for sale, only from a bonded warehouse in his district, or from a wholesale

dépôt or wholesale shop situated in the same district and in an area where the rate of duty is not less than that applying to the place where the retail shop is

Form no Amendment or addition Page. If the licensee desires to obtain his supplies situated from a bonded warehouse, wholesale dépôt or whole sale shop situated outside his own district, the previous sanction of the Collector is necessary to his doing so The licensee is strictly prohibited, under any pretext whatsoever, from tampering with the bottles, their labels, corks, capsules or seals as received from the honded warehouse, wholesale depôt or wholesale shop, and he shall not sell nor possess any spirit other than so received The licensee shall not permit spirit to be consumed "on" his licensed premises 8. \*The licensee shall, at the time of removing spirit from a bouded warehouse, wholesale depôt or wholesale shop, pay to the contract suppliers or licensed wholesale vendor the sun of annas four in respect of each bottle in which the spirit is to be removed, provided that, on the return of the bottle empty, to the same bonded warehouse, wholesale depot or wholesale shop, undamaged and with its original label intact, the licensee shall be entitled to demand, from the contract suppliers or licensed wholesale vendor, the sum of annas two and pies six for the bottle so returned The licensee shall be bound to pay the sum of annas two and pies six to any purchaser of spirit from his shop who returns, when empty the bottle in which the spirit was purchased, provided the bottle is undamaged and has its original label intact At the entrance to the shop a signboard shall he affixed on which shall be painted the name of the licensee, the designation "Licensed retail vendor of country spirit" and a list of the quantities and prices in and at which the licensee is authorised by Government to make sales to the public From the commencement of the year for which this licence is granted the list shall be as under -Price (inclusive Quantities of price of bottle)

Cf B O no 366/ V E -3330, dated the 18th September, 1922

\* C. I true smill be executed in the case of scaled bottle shops situated in places when there is a non-zero x .

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One imperial reputed pint bottle of 13 ounces

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Amendment or addition. Form no Page. The licensee is strictly prohibited from making sales at prices over or under those stated in the above list, provided as follows that when the sale of shira spirit has been sanctioned by the Excise Commissioner, in any district in which mahua spirit is that ordinarily consumed, the licensee shall be entitled to charge anna one pies six and pies nine, respectively, in excess of those stated in above list, for each quart and pint bottle of shira spirit demanded by and supplied to the purchaser. The licensee shall not sell to any one person at one time more than one reputed quart or two reputed pint bottles of spirit except under a permit granted under rule 255 of the Excise Manual. The licensee shall be bound to attend the shop daily for such time as will ensure adequate control of sales and shall maintain a register showing, along with his signature, the date and hours of his attendance and keep the same in his shop for inspection of inspecting officers. In the event of the licensee being unable to attend the shop on any day, owing to illness or emergent business, the reason for his absence should be stated in the register at his next visit Note —The register need not be maintained when the licensee 18 illiterate or does not employ a paid salesman Full right is vested in Government to enhance the duty, cost price, the scale of licence fees, or the fixed retail prices and to make alterations in the quantities in and strength at which sales may be made to the public at any time during the currency of this licence without compensation to the licensee In the case of shops situated in municipalities there shall be only one door opening into a public road unless more are sanctioned by the Collector, or Licensing Board where such Board has jurisdiction. In the latter case the additional doors shall have signboards attached to them as in condition 9 Windows opening into the street shall be covered with wire netting The shop shall be so constructed that the whole of the interior is visible from the doorway

the vendor and his family or by his servants

16. The building in which the shop is situated shall not be used as a place of residence except by

Page	Form no	Amendment or addition.											
		17. The licensee, unless exempted by an or of the Excise Commissioner, shall maintain an acrate daily account in the following form.—									order accu-		
				cancity Total.		Quantity sold.		Balance at end ef day					
		Da'e	Pottles		Eo't'.≅		Borres		Boriles		Bottlas		
			Quarte.	Pints.	Quneta,	Pinta,	Quarta	Pluta.	Quarts,	Pinta,	Quartu	Pinta,	Romarks.
			_		\$ \$ \$			-			-		
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	1	\ '		į	f	1	,	<u> </u> 	t	ł		ţ <u>‡</u>	
	a special country special to a	IS The licensee shall, on expiry of his licence, report to the Collector the amount of stock if any, remaining in his possession. Any stock, remaining in the licensee's possession at the expiration of the period fixed by the Collector for the disposal of such stock, shall be surrendered to the Collector or the older in charge of excise or such other officer as the Collector or officer in charge of excise may appoint in this behalf											
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	<b>†</b>	David Collector.  (it achea will be general conditions, etc.)											
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C/ E O to, SO4 N/V.E.-75 C., dx e3 to 11nd May, 19.0

Spir sall sealed at the fired strengths of or and for U.P. subject to a margin of 2 above of a margin of any As are also cared or not be made.



Page.	Form no.	Amendment or addition.
74	Form C. L. 4	For condition 10 substitute the following:—  "10. All issues must be duly entered in the pass book, B W. L. 9, of the retail vendor removing the spirit and the entries duly signed by the wholesale vendor or his representative"  In the form annexed to condition 12 substitute "35" for "25" wherever it occurs  In condition 13 cancel the phrase "from which the license gets his supplies" and substitute "at headquarters of the district in which the shops taking issues are situated"
76	Form C. L 5.	Substitute the following for this form .— FORM C. L 5
		Licence for the retail vend for consumption "off" the premises of country spirit under the contract supply system
		Register no
-		sum of Rssuch sum being calculated on half the average monthly issues of country spirit, in imperial bulk gallons, made to his shop during the months of April to December inclusive of the excise year preceding that for which this licence is granted, in accordance with the scale of licence fees

<sup>\*</sup>Strike out portion not applicable.

Amendment or addition Form no. Page. notified as having effect from the commencement of this licence and as stated hereunder -Half average monthly issues Licence fee (Imperial bulk gallons) Rs.... In the event of default or breach of any other condition of the licence, the amount deposited shall vest in Government and not be reclaimable by the licensee. The licensee shall, within seven days of receipt of notice of demand, during each calendar month from May to April inclusive, pay to Government the sum demanded as licence fees on the issues of country spirit made to his shop during the preceding calendar month, such fees being fixed in accordance with the scale in force during the said calendar month It shall be competent to the Collector, in case of default under the last preceding condition, to recover the sum due under the said condition from the licensee's security deposit, provided such security deposit has not been forfeited and, if the said security deposit is insufficient or has been forfeited, to recover the balance due by the licensee as if it were an arrear of land revenue The licensee shall obtain his supplies of spirit, of the strength at which this licence authorises him to sell, only from a honded warehouse in his district or from a wholesale dépôt or wholesale shop situated in the same district and in an area where the rate of duty is not less than that applying to the place where the retail shop is situated. If the licensee desires to obtain his supplies from a bonded warehouse, wholesale dépôt or wholesale shop situated outside his own district, the previous sanction of the Collector is necessary to his doing so The licensee shall possess and sell spirit only of the fixed strength for which the shop is licensed and of the colour prescribed by the Excise Commis-The addition of water or any other substance what-oever to the spirit is strictly prohibited The licensee shall provide himself with the

standard measures prescribed by the Excise department, namely, 4 chittaks, 2 chittaks, 1 chittak and 1 chitak and shall keep the same in good condition

5 No spirit shall be drunk on the premises



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Page Rule no Amendment or addition

9 At the entrance to the short a graphoral shall

9 At the entrance to the shop a signboard shall be affixed on which shall be painted the name of the licensee, the designation "Licensed retail vendor of country spirit" and a list of the quantities in and prices at which the licensee is authorised by Government to make sales to the public. From the commencement of the year for which this licence is granted the list shall be as under —

Quantities			P	rico	
1 bottle of capacity 12 chittak 1 ,, ,, ,, 6 ,, 2 ,, 1 chittak	s `	••	Rs	8.	p.

The licensee is strictly prohibited from making sales at prices over or under those stated in the aforesaid list, provided as follows:—

(a) that when the sale of shira spirit has been sauctioned by the Excise Commissioner in any district in which mahua spirit is that ordinarily consumed, the licensee shall be entitled to charge anna one pies six, pies nine and pies six for measures of 12, 6 and 4 chittaks, respectively, and pies three in excess of those stated in above list for the three smaller measures of shira spirit demanded by and supplied to the purchaser

(b) that when a bottle is supplied at the request of the purchaser of spirit, the licensee shall be entitled to charge a sum not exceeding

annas two pies six for such bottle

10 The licensee shall not sell to any one person at one time more than 16 chittaks of 35° under proof or 20 chittaks of 50° under proof except under a permit granted under rule 255 of the Excise Manual.

11. The dicensee shall be bound to attend the shop daily for such time as will ensure adequate control of sales, and shall maintain a register showing, along with his signature, the date and hours of his attendance and keep the same in his shop for inspection of inspecting officers. In the event of the becomes being unable to attend the shop on any day owing to

Page.	Rale no.			Ā	me	ndm	ent	or a	ddı	tion.	,		<del></del>
	illness or emergent business, the reason for his sence should be stated in the register at his visit  Note.—The register need not be maintained when the life is illnerate or does not employ a paid salesman.  12. Full right is vested in Government to hance the duty, cost price, the scale of licence or the fixed retail prices, and to make alteration the quantities in and strength at which sales may made to the public at any time during the curre of this licence without compensation to the licens 13. In the case of shops situated in municipates there shall be only one door opening into a proad, unless more are sanctioned by the Collector Licensing Board where such Board has jurisdied In the latter case the additional doors shall signboards attached to them as in condition 9. Vidows opening into the street shall be covered wire retting.  14. The shops shall be so constructed that whole of the interior shall be visible from the divay.  15. The building in which the shop is situit shall not be used as a place of residence except the vendor and his family or by his servants  16. The licensee, unless exempted by an of of the Excise Commissioner, shall maintain an arate daily account in the following form —						licensee to eu- e fees, ons in nay be rrency, nsee cipali- public cor, or iction have Win- with at the door- cuated pt by order						
		Date	Balance of pre	vious day	Quantity ro	corved	E-1-E	Lothi.	0.00	Cuiencity Bold	Balanco oloso of	dny *	
			Gallons	Bottles	Callons	Bottles	Gallons	Bottles	Gallons	Bottles	Gailons	Bottles.	Romarks
								Tage of the state			i		

\* I - et ons e' a bottle should be disregarded

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Page	Rule no.	Amendment or addition.
		17. The licensee shall, on expiry of his licence, report to the Collector the amount of stock, if any, remaining in his possession. Any stock, remaining in the licensee's possession at the expiration of the period fixed by the Collector for the disposal of such stock, shall be surrendered to the Collector or the officer in charge of excise or such other officer as the Collector or the officer in charge of excise may appoint in this behalf  18 In the event of non-renewal of this licence, the licensee shall have no claim to compensation whatsoever.  District  Date  Collector
		(Attached will be general conditions, etc.)
77	Form C L. 6.	Substitute the following for the present form:
		FURM C L b.
		Licence for the retail sale for consumption on and off the premises under the contract supply system.  Register no
		Licence for the retail sale of country spirit at a fixed strength of *35° under proof is hereby granted
	,	to
		SPECIAL CONDITIONS
		1 The said shall, on or before the fifteenth day of March of the year preceding that for which this licence is granted, deposit, in cash or Government promissory notes, as security for the due observance of the conditions of this licence, the sum of Rs, such sum being calculated on half the average monthly issues of country spirit, in imperial

<sup>\*</sup> Strike out portion not applicable.

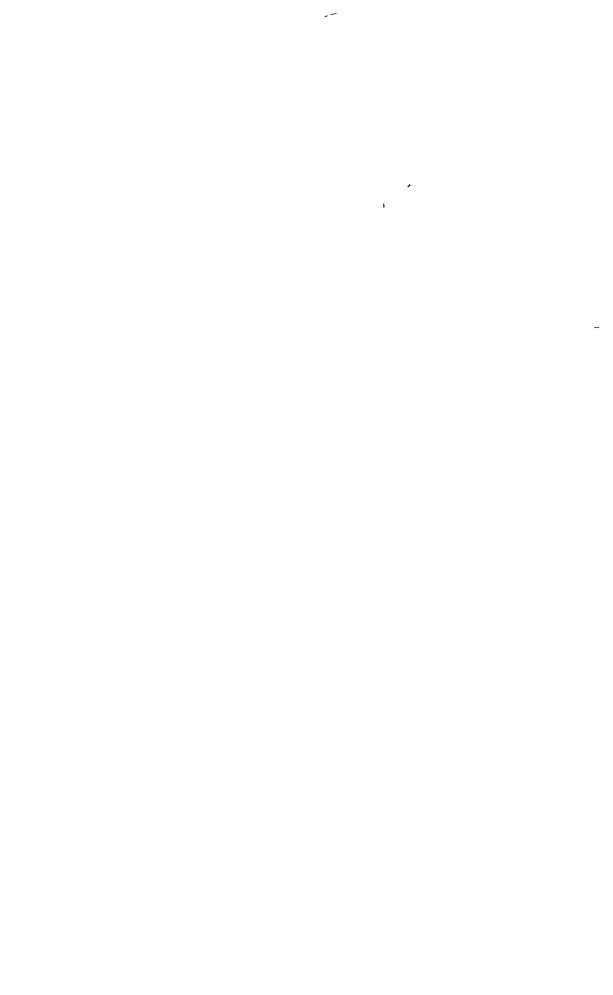
Form. Page Amendment or addition no bulk gallons, made to his shop during the months of April to December inclusive of the excise year preceding that for which this licence is granted in accordance with the scale of licence fees notified as having effect from the commencement of this licence and as stated hereunder Licence fee Half average monthly issues (Imperial bulk gallons)  $\mathbf{R}\mathbf{s}$ In the event of default or breach of any other condition of the licence, the amount deposited shall vest in Government and not be reclaimable by the licensee 3. The licensee shall, within seven days of receipt of notice of demand, during each calendar month from May to April inclusive, pay to Government the sum demanded as licence fees on the issues of country spirit made to his shop during the preceding calendar month, such fees being fixed in accordance with the scale in force during the said calendar month It shall be competent to the Collector, in case of default under the last preceding condition, to recover the sum due under the said condition from the licensee's security deposit, provided such security deposit has not been forfeited, and if the said security deposit is insufficient or has been forfeited to recover the balance due by the licensee as if it were an arrear of land revenue The licensee shall obtain his supplies of spirit. of the strength at which this licence authorises him to soll, only from a bonded warehouse in his district. or from a wholesale dépôt or wholesale shop situated in the same district and in an area where the rate of duty is not less than that applying to the place where the retail shop is situated. If the licensee desires to obtain his supplies from a bonded warehouse, wholesale dépôt or wholesale shop situated outside his own district, the previous sanction of the Collector is necessary to his doing so The licensee shall possess and sell spirit only of the fixed strength for which the shop is licensed and of the colour prescribed by the Excise Commis-The addition of water orany other substance whatsoever to the spirit is strictly prohibited. The licensee shall provide himself with the

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measures

prescribed by the Excise





ge Rule no.

### Amendment or addition.

department namely, 4 chittaks, 2 chittaks, 1 chittak and 2 chittak, and shall keep the same in good condition

S The licensee is permitted to make sales for consumption either "on" or "off" the premises

9 At the entrance to the shop a signboard shall be affixed on which shall be painted the name of the licensee, the designation "Licensed retail vendor of country spirit" and a list of the quantities in and prices at which the licensee is authorised by Government to make sales to the public From the commencement of the year for which this licence is granted the list shall be as under:—

Quantities	Pri	08	
1, bottle of capacity 12 chittals 1 ,, ,, ,, 6 ,, 2 ,, 1 chittak	Rs	a	p

The licensee is strictly prohibited from making sales at prices over or under those stated in the aforesaid list, provided as follows —

(a) that when the sale of shira spirit has been sanctioned by the Excise Commissioner in any district in which mahua spirit is that ordinarily consumed, the licensee shall be entitled to charge anna one pies six, pies nine and pies six for measures of 12, 6 and 4 chittaks respectively, and pies three, in excess of those stated in above list, for the three smaller measures of shira spirit demanded by and supplied to the purchaser;

(b) that when a bottle is supplied at the request of the purchaser of spirit, the licensee shall be entitled to charge a sum not exceeding annas two pies six for such bottle

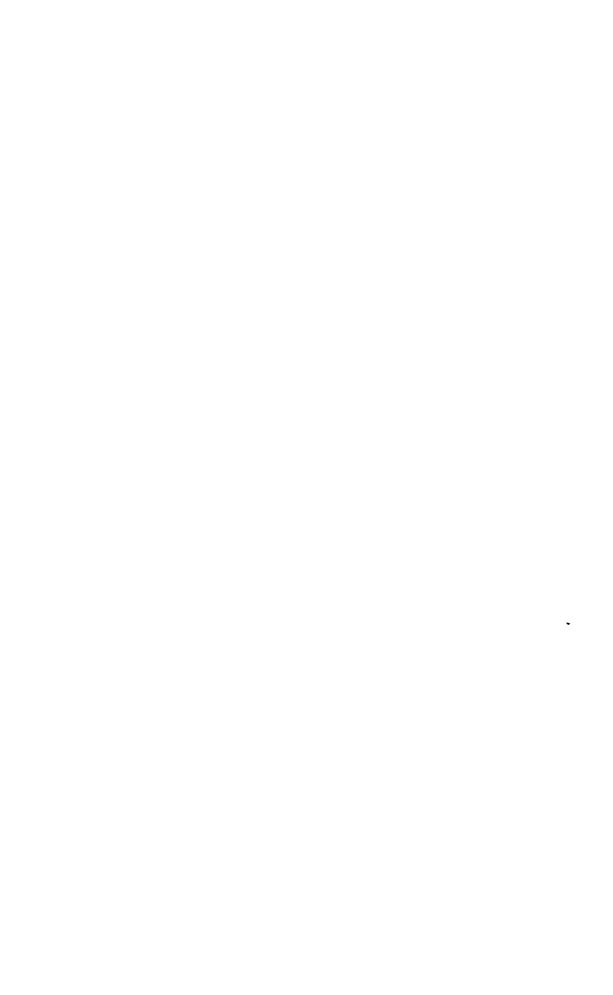
10 The licensee shall not sell to any one person at one time more than 16 chittaks of 35° under proof or 20 chittaks of 50° under proof, except under a permit granted under rule 255 of the Excise Manual

11 The licensee shall be bound to attend the shop daily for such time as will ensure adequate control of sales, and shall maintain a register showing,

Page.	For	1	Amendment or addition.								
			attendention of being illness should be most seem of the sign with ties of current the whole way.  I shall the sign of the sig	dance of inspectation of the state of the st	and I pectum ole to a merge tated. The regarder of the percent of	g office attended in the control of	he sar ders ders ders ders ders ders ders ders	ne in the shop of the restrict at the restrict	his she events on any sason whis n intained sales in Go the score of t	op for the solution of the y day for his ext vide where was also over the solution of the solu	ment to f licence lterations ales may currency licensee unicipality a public ector, or isdiction hall have ditiou 9 covered unicipality modation he special and The d bearing that the doors situated except by an order itain an
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Date	Ga: ~19	Betties	Gallon•	Bottl s	Gillons	Bottles	Gıllon	Bottles	Gıllona	Bottles	Remarks
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Page.	Form no	Amendment or addition
87	Forms C. L. 12A, 12B, 12C, 12E, and 12F	18. The licensee shall, on expiry of his licence, report to the Collector the amount of stock, if any, remaining in his possession. Any stock remaining in the licensee's possession at the expiration of the period fixed by the Collector for the disposal of such stock shall be surrendered to the Collector or the officer in charge of excise or such other officer as the Collector or officer in charge of excise may appoint in this behalf.  19. In the event of non-renewal of this licence the licensee shall have no claim to compensation whatsoever.  District  Date  Collector  (Attached will be general conditions, etc.)  After Foim C. L. 12 add the following forms—  FORM C. L. 12A.  Licence for the manufacture and retail vend of tari and sendhi under the tree-tax system.  1. District  2. Register no.  3. Name of licensee  4. Locality of vend.  5. Names of salesmen with parentage, residence and caste  Licence for manufacture and retail vend of tari and sendhi at————————————————————————————————————
		SPECIAL CONDITIONS
		1 The licensee before proceeding to tap any tree shall pay in advance into the sub-treasury the tree-tax together with the surcharge at the prescribed rates in respect of the trees which he desires to tap 2 The licensee shall deposit a security either in Government promissory notes, cash, or such other form as the Collector may approve, of an amount deemed by the Collector to be sufficient having regard to the importance of the shop. The security deposit

Page Form no	Amendment or addition
	made at the time of settlement shall, in the event of breach of any condition of this licence, not be reclaimable by the licensee, otherwise it shall be returned to him at the expiry of his contract  3. It shall be competent to the Collector on the cancellation of the licence to resettle the shop at the risk of the licensee.  4 No tree shall be tapped by or for the said unless it shall have been included in a list submitted in triplicate to the officer in charge of the sub-treasury and approved by him and until a tax of Rs.  and a surcharge of Rs and a surcharge of Rs for each tar tree and a tax of Rs and a surcharge of Rs for each than tree and a tax of Rs and a surcharge of Rs for each than tree and ever to the licensee under the signature and seal of the officer in charge of the sub-treasury, and this copy must be produced by him on demand of any exoise officer  6 No more than 4 seers of the liquor shall be sold to any person at one time except under a permit or pass granted under rule 255 or 318A (20) 55 of the Excise Manual,  7 No novious or objectionable substance shall be added or otherwise applied to the liquor or possessed on the licensed premises  8 No liquor shall be stored or sold at the shop except tari and sendth; lawfully procured from trees tapped by the licensee himself or from any other shop under the tree-tax system.  9 At the entrance to the shop a signboard shall be affixed on which shall be painted the name of the vendor and the designation "heensed retail vendor of tari and sendth."  10 In the case of shops situated in municipalities—  (a) there shall be only one door opening into a public road unless more are sanctioned by the Collector, in which case the additional doors shall also have signboards at ached to them,  (b) windows opening into the street shall be covered with wire netting,  (c) is separate room for the private accommodation of the customers shall not be provid-

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Page.	Form no	Amendment or addition.
		Collector The entrance to such room shall have a signboard bearing the words "Licensed private bar"  11. The shop shall be so constructed that the whole of the interior shall be visible from the doorway.  12 The building in which the shop is situated shall not be used as a place of residence except by the vendor and his family or by a caretaker.  District  Dated  Collector.  (Attached will be general conditions.)

)

(

FORM O. L. 12B.

Application for tendering tree tur and nurshargs under the tree tax system at a Sub-Ircusury

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(All entries on this side to be made by applicant

THE OPPOSED BY CHARGE OF THE SUN TREASURY AT -

... na name, boing the tax and nursharge for finding troop to be tapped, no specified Vendorn are recommended to obtain the permination in writing for the period for which tapping has been mutually Villago and thung, Pergeng to whom carrier's or transport passes are to be granted - tax and Ro Fathor's name 2 Namo C Villago nad thana, Porsons to whom tapping = mirchargo por lan tree and Re pormits are to be Pathor's name. grantad -Nama = Name of owner of troom, c - tux and Pa, -Khuura number or other definite description of the fields in thish the trees stand Attuation of trees Namo of surohargo por khajur tree PLI MIT Receive Rs. helo v, at the rate of Re. Khafur. Hainhar of tra a to Till

I am the owner of the trees and the perint is required for domentie consumption but not for sale \* I have received the permission of the owner of the trees

Signed -Address

<sup>\*</sup> Hare —Cancol whichove ontry is impreopriate to application.

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		•	

Date when application received by Excise Inspector from the

Sub-treasury

If applicant is a vendor (name of shop) —

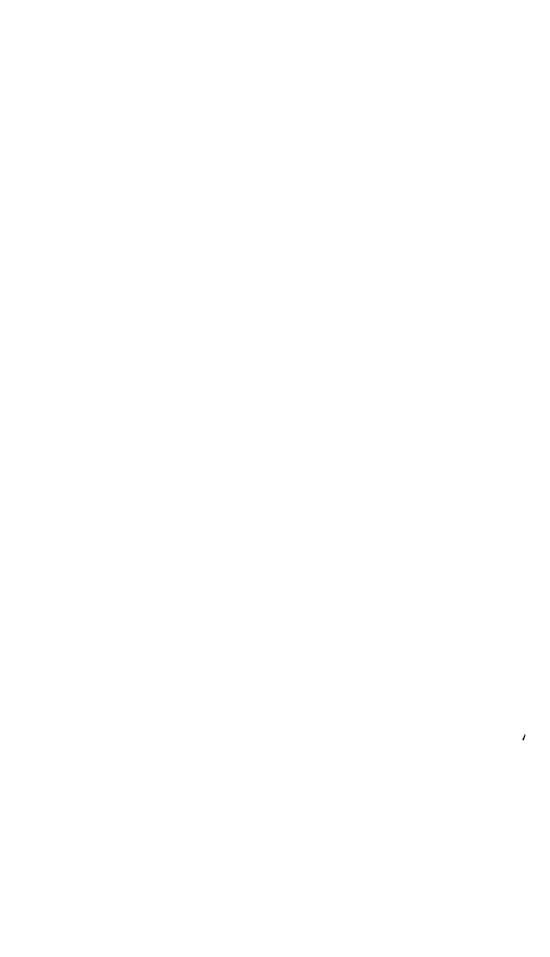
No.

I certify that I personally supervised the marking of the trees shown above and delivered the permits and passes - Excise Inspector. to the applicant,

Jamadar.

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	Dato		Khasra nos or other descript en of in field		Exers Inspector It is a quired of the bolder of this pormit and of the tappore employed to tree the following conditions—	That he or they tap only those troes which have been marked by the Excise do artment and for which tax has been duly paid.  That he or they do not take down any tan or seathle from any tree between sunses and summes.	That he or they despatch without delay the lark or sendlis drawn from the trees to the shop concerned	That he or they do not deliver fare of sending to haryone except an authorised carrier holding a transport pass  That he or they do not sell or otherwise transfer tars or sendin to anyone	That he or they at all times keep this permit while tapping trees. That he or they do not adultemt; any last or sends, derive under this permit with any vexious or objectionable substance.	That he or they maintain the marks put on the trees and do not effice or attempt to effice them
FORM C L 12C The Tapper's perute.		Name of permit-holder  Name of shop  Names of tappers amployed  Currency of the permit  Description of trees to be tapped	Villago		l of the hol ler of this	at he or they tap only those Excise do artment and for at he or they do not take do between sunset and sunrise	from the trees to the shop concerned	int he or they do not deliver (art or senals authorised carrier holding a transport pass at he or they do not sell or otherwise tra anyone	is or they at all times so they do not adu	at he or they maintain the mar essure or attempt to essae them
			Number and kind		It is r quired of the bol for cobserve the following conditions	1 That he Exol	9 That h	4 That ho or authori 5 Fhat ho or anyone	6 That b 7 That h this	8 That he effre
$\boxtimes$	3 <b>33</b> 33				XXXX	XXXXX			XXXX	
					Name of owner					speolor
O L 12C.	Counterford	Dita	p:	poddig	Abaser nos or other description of the field					Exciso Inspector
FORM O L	Cour	rmt bolder –	Kames of thep ————————————————————————————————————	Description of trees to be trpped	Villago					
		No No Income the folder	3. Kames of thepers emplo	g Desaription	Number and kind					



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								(	1	77	)										
FORM G L 12D	The Transport pass	No Date	1 Name of carrier 2 Place from which tars or sendits is to be taken	8 Place to which tare or sendle is to be taken—4 Currency of pass———————————————————————————————————			Excise Inspector	The holder of this pass is required to abide by the following condi-	tions.—	1. That he carry the tars or sendles without delay from tars or	y the m		2 That he at all times keep this pass with him while carrying	tars or sendha	3 That he do not sallor otherwise transfer tars or sonans to any-	опо	4 That he do not deliver tare or sendie carried under this pass to	anyone except the hoensee or salesman of	sendhi shop at the shop itself	5. That he do not adulterate the lars or sendle carried under this	nage with any nowing or chiactionable enhatence
888		<b>\$</b>			8888	XX			$\bigotimes$	ØØ		XX	8X	<b>X</b>	$\otimes$	X	88	<b>X</b>	XX	X8	8
FORM G L. 12D.	Counterforl	The Carner's pass		2 Place from which tars or sendis is to be taken	Blace to which tare or sendies is to be taken	4 Currency of pass														1	Gacise Inspector

## FORM O. L 12E.

#### SHOP INSPECTION REGISTER.

	•	shop vendo	r								
Treasury receipt in Form O L 12B intimating payment of tree tax			Par	Particulars of trees for which tax and surcharge paid							
		number al Inspector fo	villago treo 18 l	no or saription tion of	Total no of trees on which tax and surcharge		owner of	wner of		mber and date er's permit or issued	Notes
Number	Date	Sorial nu by Insi coipt	Namo of whore situited	Khasta no or other description of situation of tree	Tar	Khajur	Name of owner tree	Number insoribed on tree	Date when marked	Serial number a of typper's per permits issued	1
1		3	4	5	6	7	8	9	10	11	12

NB-A separate page shall be allotted to each shop. A portion of the register shall be allotted for record of trees tapped by the tree owners for domestic consumption

# FORM C L. 12F.

## VILLAGE INSPECTION REGISTER

Name of village or mohalla\_\_\_\_\_

Name of 1	pargana and to	thsil or thana.				
Name of thop	Rhasra nes or other	Name of	Numbe	or of trees		
for which trees are tapped	ich trees the fields in owner of		Tar	Khajur	Notes	
				-		<del></del>
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to I -A tenante pa exhall be elletted to each village

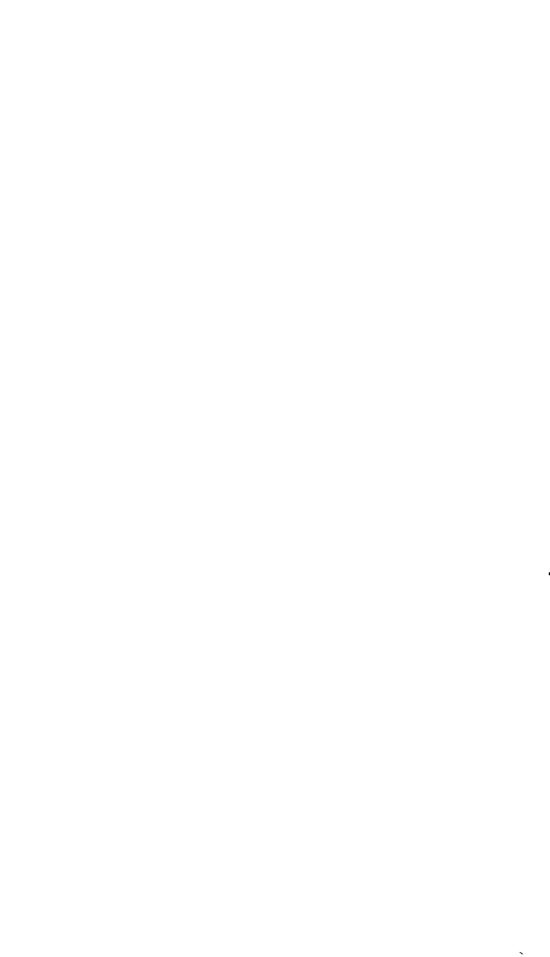
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Page.	Form no	Amendment or addition.								
88 and 89	Form C L 14 and C. L. 15. Form C L. 17.	occi ans and	irs. In the ert the if shop Substitutemen	heading words " Tute the in FOR! It showing the o	of column dépôt or following M. C. L. ag the settle ut-still systrict——	ons 4 " bet for the temen	and 5 o ween " us form t of cou	f each whole	fornesale	n ,,
			untry it shops		Amount of licence fees			Variation in column 7 compared with column 6		
		Sorial numbor	Name	Name of proposed licensie	Average of three years immedi- ately preceding the current year	For cur- rent year	Fcr year under report	, <u>111</u> -	De- crease	Komurks,
		1	5	3	4	5	6	7	8	9
					Rs	Rs	Rs	Rs	Rs	
			<i>(6)</i> I	serial num in red ink the total nu pared with and any v column 9 this form si foreign liq the head	hould be shaber, the nare in the midd amber of sho to the similar ariations invited the following the street of the street of the similar ariations invited the street of	ne of the ps in control of the number of the used altered	he tabsil  clumn 1 s  er in the  y noted ar  l for the  der the a  l accordin	being hould t year pr d expl. settler uct on ogly	writer oe com eceding uned u ment o sys*em Separat	n - L o o o i
ç	Form C.  L. 19.  In the heading **insert* the words "under the shop to shop system" between "settlement" and "for the year."  Delete column 8 from the form.  Cancel note (c) under the form									
_			20.10	[		1U:	rm			

Page	Form no	Amendment or addition							
92	Forms C L 20 and C L 21.	Insert the following forms between pages 92 and 93 —  FORM C L 20  Statement showing the settlement of country spirit, drugs, opium and tari shops under the surcharge system for the year———,  District———————————————————————————————————							
		Serial number	Name of shop	Name of licensee the current year	for p	Name of licensee roposed for the ensuing year	Remarks showing reasons for change of licensee, if any, made		
		1	2	3		4	5		
			the hear rugs of the series of the terms of	sane sheet ding above ty.  y.  all number for gwritten in otal number pared with a preceding, explained in time form she making the relicious of the Excise C.  FOR:	in continue for the form of ships of the continue for the	inuation of em should be we by tabsil, the natk in the mide hops in columners ponding by viriations is column of reme e used by Lie ections of his che Collector statement for sioner  L 21 tari shops	altered accord- is with a fresh ime of the tahsil dle mn 1 should be number in the nvariably noted arks sensing Boards icensees and in r The Collector or the district		
		umbor and pargana or	Леовсе	Security deposit		No. of trees paid for for tapping	us licence		
		rial n theil	Name of Floor	No and date of treasury reconpt	Month	Tar Khajur	Amount No and dato of treasury receipt Romarks		
		1 2	3 4	5 6	7	8 9	10 11 12		
	٠	N B	-Δ εcp. rt	io la ogra otio	ld be n	allotted to cael	n shop		

			····						
Page	Form no		Aı	mendme	ent or addition	l.			
93	B. W. L. Series	substitute	of spirit from a or wholesale spirit from a os in Indian						
94 and 95.	B. W. L 1, 2 and 3	Cancel forms B. W. L. 1, 2 and 3.							
99	B. W. L	Substi 9.—	Substitute the following two forms for B. W. L						
			FOI	ям в	W. L. 9.				
			Pass bo	ok for c	ountry spirst	8hop			
		Name of	ehop	·	<u>~</u>	-			
		Name of	vendor-						
		Date with month and year,	Quantity of spirit purchased in gallons		Period allowed for transport of spirit to the shop	Signature of excise inspector in charge of ware-house, of depat agent or of whole-sale vendor with name of warehouse,			
			0 P	<u>n</u> b		dépôt or wholesalo shop			
		1	2	3	4	5			
				_					

Page.	Fo	orm i	no	Amendment or addition.																
					FORM B W. L. 9(2)  Pass for removal of country spirit from a bonded warehouse to shops in Indian States															
				No	Date	'nо		Date	]	oK	D	ate								
			wareho Name of whom i Name of Name of charge ment Number of vessel Currency Quantity Strength	person to saued shop person in of consign- or mark of of pass of spirit of spirit	Name who Name Name char men Numb vess Currer Quant Streng	ohouse of per m 1880e of shop of per ge of c ter or n el. acy of per geh of set	eson in onsign- nark o pass pirit pirit	w Nar w Nar n	ne of archounce of short so that so th	se person sued top person f cons mark of pass f spiri f spiri	in ign- c of t									
99	E	RWI.	R W L	R W L	RWI.	RWL	R W L	R W L	B W L	B W L	B W L	B W L	B W L		Cancel Form B. W. L. 10.					
100		10	L	Month	bstitute the FOI y compare for the mor	RM B. ative s	$\mathbf{W}^{-}$	L. 12	_		ach sl									
								Isst	JE5											
				Name of tabsil	Name of shop with a serial no	Pr	esent y	ear	Pre	aions à	ear									
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Page.	Form no.	Amendment or addition.
114	I. D. '19	In condition 3, line 1, for "one seer" substi- tute "one-quarter seer"
116	I D. 20	To condition 8 add— "Sale of bhang in quantities of not less than one maund at a time may also be made to any person for export to Indian States in accordance with the procedure laid down in rule 622 of the Excise Manual."
		In condition 8, line 2, for "one seer" substi- tute" one quarter seer."
125	I D 29	Substitute the following for Form I. D 29 .— Licence for the sale of cocaine by chemists
		Note—The restriction on the sale of coasine does not apply to the preparations named in Appendix D of the Excise Manual
		Number of licence in register  Name of chemist  Locality of shop  Be it known that chemist residing in is hereby authorsied by the Collector of to sell cocaine as medicine at from the date of this licence to 31st March, 192, under the following conditions —  I — That he do not transfer or purport to transfer this licence to any other person  II — That he do not have in his possession at any one time more than one ounce* of cocaine.  III — That he sell cocaine only at the premises for which this licence is granted, and that he do not sell cocaine in any other place without a separate licence.  IV. — That he purchase all cocaine to be sold under this licence either direct from Europe or from a licensed vendor thereof in the United Provinces, and that he do not receive or have in his possession cocaine obtained elsewhere.

<sup>\*</sup>This quantity includes all varieties of the drugs taken together

Page	Form no	Amendment or addition
		V—That he do not sell cocaine to any person other than —  (a) medical practitioners registered under the United Provinces Medical Act, 1917, military surgeons, assistant surgeons or sub-assistant surgeons, sub-assistant surgeons, Note—The above are exempted from the prohibition against the possession of occaine, except such as are debatred by name  (b) (1) gazetted officers of the Army Veterinary Corps and the Indian Civil Veterinary department,  (2) retired military or veterinary officers registered under the United Provinces Medical Act 1917,  (c) a person producing a prescription of a medical or veterinary practitioner coming under clauses (a) and (b),  Note—The prescription must be dated and signed by the medical or veterinary practitioner with his full name, address and qualifications and must specify the total amount of occaine to be supplied on the prescription, except that when the medicine to be prescribed on the prescription is a proprietary medicine it shall be sufficient to state the amount of medicine to be supplied.  (d) a chemist holding a licence in this form,  (e) a person specially exempted under section 76 from the general prohibition of possession under section 20 (4) of Act IV of 1910  VI—That he retain every prescription on the authority of which he has sold cocaine and that he do not sell cocaine more than once on the authority of any one prescription, provided that prescriptions which are countersigned by the civil surgeon being again required on the expiry of this period.  VI—That he marks clearly on the label the cocaine contents of preparations sold by him VIII—That he marks clearly on the label the cocaine contents of preparations sold by him VIII—That he do not store any occaine to be sold under this licence in any premises other than those named herein  IX—That he keep a correct daily account in the following form, to be balanced at the close of each day, in a printed account book to be purchased at the Collector's office, a separate set of pages being set aside for cocaine and for



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Amendment or addition.    Unider section 5 of the Act stocked by him —		1										
Nim —	Page.	Form no	Amendment or addition.									
X.—That he produce his licence and accounts of sale of cocaine for inspection at once on the demand of any officer specially or generally authorised by the Collector or officer in charge of excise  This licence may be cancelled by the Collector if any breach of the Excise Act, 1910, or of the rules made thereunder, or of the abovementioned conditions is committed by the licence-holder or his partner or agent or any other person employed in the premises for which this licence is granted  Dated the 19 Collector.  Insert the following as Form I. D. 21 —  FORM I D 31.  To be issued in triplicate one copy being kept as a counterfoil in the office of issue, another being sent to the authority of the exporting district, and the third accompanying the consignment  Form of pass for the import of cocaine or anæsthesin.  Pass granted to————————————————————————————————————												
sale of cocame for inspection at once on the demand of any officer specially or generally authorised by the Collector or officer in charge of excise  This licence may be cancelled by the Collector if any breach of the Excise Act, 1910, or of the rules made thereunder, or of the abovementioned conditions is committed by the licence-holder or his partner or agent or any other person employed in the premises for which this licence is granted  Dated the 19 Collector.  Insert the following as Form I. D. 21 —  FORM I D 31.  To be issued in triplicate one copy being kept as a counterfoil in the office of issue, another being sent to the authority of the exporting district, and the third accompanying the consignment  Form of pass for the import of cocaine or anæsthesin.  Pass granted to				Balanco in yostorday		`		Name of chaser.		Date of presertion (if any) of name of modi practition who granted	Romaining store	G Romarka.
1	127	7   I.D 31	X.—That he produce his licence and accounts of sale of cocaine for inspection at once of the demand of any officer specially of generally authorised by the Collector of officer in charge of excise.  This licence may be cancelled by the Collector any breach of the Excise Act, 1910, or of the rule made thereunder, or of the abovementioned condition is committed by the licence-holder or his partner of agent or any other person employed in the premise for which this licence is granted  Dated the 19 Collector.  FORM I D 31.  To be issued in triplicate one copy being keep as a counterfoil in the office of issue, another being sent to the authority of the exporting district, and the third accompanying the consignment  Form of pass for the import of cocaine or anæsthesin.  Pass granted to (here state locality and district) into (here state locality and district) cocain or anæsthesin to the amount of as specified below (here state description and usight of quantity of each class of drugs to be imported)  This pass must be used within one month from the date of its issue  The pass shall be delivered on arrival of the cocaine or anæsthesin at its destination to (here enter official designation of the verson to whom									on or or les ns

Page	Form no.	Amendment or addition
<del></del>		The bulk of the consignment shall not be broken in transit.
		Excise authority.
	ļ	_ Dated the 192 .
-		Note—Before the drugs covered by this pass are exported from the Bombay Presidency, this pass must be presented by the holder or his recognized agent to the Collector of Customs, Bombay or Karachi, as the case may be, in the case of cocaine or anæsthesin to be imported direct from the Custom House at Bombay or Karachi, and in other cases to the Collector of the district of the export, and the export pass must be completed and
	{	signed by such officer _
136	[	Insert the following list and forms between pages
	1	136 and 137- —

## CONTRACT DRUGS SERIES

Number.		Description of form	Rule where presoribed	Printed at page—	
O D	1	Notice for tenders for the supply of intoxicating hemp drugs	681B/2	Between pages	
	2	Licence for wholesale supply of hemp drugs	681B/2	Ditto	
27	ริ โ	General bond for transport of hemp drugs without	681A/4	Ditto	
**	١	payment of duty	,		
**	4	Application for tendering duty and price for hemp drugs	681B/21	Ditto	
**	5	Drugs pass book .	691B/29	Ditto	
31	6	Application for permit for transport of drugs	631Á/5	Ditto	
17	7	Permit for transport of drugs under bond	831A/5	Ditto	
21	В	Pass for transport of drugs under bond	691A/7	Ditto	
)1	9	Register of permits granted for transport of drugs	631A/9	Ditto	
"	10	Do passes ditto ditto	681A/9	Ditto	
,,	11	Licence for retail sale of hemp drugs under con-	681B/6	Ditto	
,,	12	tract supply system  Register of receipts of charas into a contract bond-	681B/18	Ditto	
	_	ed warehouse			
. 11	13	Register of receipts of bhang into a contract bonded warehouse	681B/18	Ditto	
••	14	Register of receipts of ganju into a contract bonded warehouse	681B/18	Ditto	
	15	Register of issues of charas from a contract bond- od warehouse	681B/20	Ditto	
••	16	Register of issues of bhang from a contract bonded warehouse	681B/20	Ditto	
*1	17	Register of issues of ganja from a contract bonded warehouse	681B/20	Ditto	
1	18		681B/24	Ditto	
,	19		6S1B/24	Ditto	
31	. 20		651B/24	Ditto	
74	21	Card attacked to packages on deposit	681B/19	Ditto	
•	22	Card attached to bundles of drugs issued to retail	681B/25	Ditto	
•	23		631B/30	Ditto	
	, 21	Monthly stock taking statement for ganta	C81B/81	Ditto	
	, 0:	Ditto ditto charas	C81B/31	Ditto	
	, 20	Ditto ditto thang	CS1B/31	Ditto	





### FORM C. D. 1.

### NOTICE.

## Tenders for the supply of intoxicating hemp drugs

Tenders are hereby invited from any person or firm in India for the exclusive privilege of supplying the intoxicating hemp drugs ganja, charas and bhang to the licensed vendors of any of the seven areas enumerated in the attached schedule, for the term of two years commencing on 1st April, 19, and ending on 31st March, 19

Except with special sanction of the Excise Commissioner, the ganja to be supplied must be the Baluchar variety obtained from Bengal, the charas from the Punjab, and bhang from any of the following

districts

Farrukhabad, Saharanpur, Muzaffarnagar, Pilibhit, Bijnor, Nami

Tal, Kheri, Bahraich, Gonda, Basti and Gorakhpur.

- The tender must specify the price per seer, exclusive of the duty, at which the tender is prepared to supply the drugs at all the bonded warehouses situated in the contract area, as enumerated in column 4 of The price per seer will be the same at all the warehouses the schedule in the same contract area
- 4. The rates of excise duty are at present as noted in the schedule, but Government reserves to itself the right of revising them either before or during the term of the contract, if expedient. The average annual consumption during the three years ending 31st March, 1921, is as noted against each district
- At the places enumerated in column 4 in the schedule, Government will supply and maintain suitable bonded warehouses for the storage and issue of drugs, but all articles necessary for the storage, handling, weighment and issue of drugs must be provided by the contractors. The contractor must arrange to store and issue drugs at all the bonded warehouses in his contract area specified in the schedule

Where the accommodation at the bonded warehouses provided by Government is insufficient for the storage of a sufficient quantity of bhang to meet the requirements of a contractor, he must provide and maintain, at his own expense, private warehouses for the purpose at places and in buildings approved by the Collector for the purpose

All the articles supplied to a bonded warehouse, in accordance with clause 5, must be approved by the Excise Commissioner. Should the contract at the end of its term not be renewed to the same contractor, the succeeding contractor will be required, if the outgoing contractor so demand, to purchase the articles so supplied

All warehouse operations will be performed under Government

supervision, the cost of which will be met by Government.

Tenders should be in sealed covers superscribed with the words "tender for the supply of intoxicating hemp drugs," and should reach the Excise Commissioner, Allahabad, not later than the 15th December, 19

Full power is reserved to accept such tender as may be deemed best for the public interests and to reject any of those received without

reasons being assigned

The parties whose tenders have been accepted will be required to deposit, within one week after the decision has been communicated to them, a sum of Rs. 1,000 (one thousand) in cash or Government promissory notes as security for the due fulfilment of each of the

contracts, provided that if a contractor holds more than two contracts

he shall not be required to deposit more than Rs 2,000

12 The licence to be granted to the contractors will be in the attached form, the counterpart of which will be signed by the contracting party.

Excise Commissioner, United Provinces

### FORM C D 2

Licence for wholesale supply of intoxicating hemp drugs in the tract under the contract supply system in the district of

Licence is hereby given to hereafter called the contractor, under and subject to the provisions of the United Provinces Excise Act, 1910, for the exclusive wholesale supply of intoxicating hemp drugs for sale at the warehouses mentioned in the attached schedule for a term of years from 1st April, 19

2 The issue of the said intoxicating hemp drugs from the said ware-

houses to be at the rates mentioned in the schedule

The intoxicating hemp drugs supplied shall be of good quality. The ganja or charas supplied shall be of the first grade, duly certified by the officer in charge of the bonded warehouse from which it is imported, and the bhang shall be of the spontaneous growth or crop of the year or of that preceding in which it is issued to vendors. The drugs shall be subject to periodical analyses, and the contractor shall be bound to take steps to remedy defects which the Excise Commissioner may consider material. Intoxicating hemp drugs found to be adulterated or of inferior quality may be rejected or destroyed or otherwise dealt with under the orders of the Excise Commissioner. Officers in charge of warehouses are empowered to stop, pending the orders of the Excise Commissioner, the issue of intoxicating hemp drugs which they consider bad, and are required to send samples of such intoxicating hemp drugs for analysis without delay.

4 Licensed vendors are entitled to demand to be supplied with intoxicating hemp drugs of good quality as mentioned in condition 3

The bonded warehouse buildings and racks for the storage of intoxicating hemp drugs will be supplied and maintained by Government Where the accommodation at any warehouse is insufficient for the storage of a sufficient quantity of bhang to meet the requirements of the contractor, he must provide and maintain, at his own expense, a private warehouse at a place and in a building approved by the Collector, convenient of access to officers of the Excise department, and so constructed that the bhang stored therein shall be secure from fraud or depredation. All articles connected with the supply, storage, handling, weighment and issue of intoxicating hemp drugs, including correct weighing scales, lockfast boxes, locks, etc, shall be provided by the contractor. The contractor is responsible, in the case of warehouses in which he is the sole depositor, for the safe custody of the intoxicating hemp drugs.

6 Such minimum stock of intoxicating hemp drugs as may be fixed by the Excise Commissioner shall be maintained at each warehouse

Whenever the stock falls short of this minimum, and the contractor fails at once to replenish it, the Collector may procure intoxicating home drugs elsewhere, the cost of which shall be recoverable from the contractor in the manner provided in condition 9 infra.



7. At the close of the contract, should the licence not be renewed, intoxicating hemp drugs in warehouses, up to one month's supply of the contract area, will be taken over by the incoming contractor at the contract rate. Should the Excise Commissioner so order, the contractor may be required to make over intoxicating hemp drugs, to the extent of two months' supply of the contract area, to the new contractor at the contract rates, provided that not less than four months' notice shall be given for any such order

S Licensed vendors shall be entitled to have intoxicating hemp drugs issued to them with all reasonable expedition, in such quantities, subject to a reasonable limit, as they require, on proof of payment into a Government treasury of the duty at the rates from time to time pres-

9. Failure to supply intoxicating hemp drugs, as specified in condition 8 supra, within what the Collector considers a reasonable time, will entail a penalty, at the discretion of the Excise Commissioner, not exceeding Rs 35 per seer in the case of charas or ganya, and amas 8 per seer in the case of bhang demanded but not supplied. In such cases the intoxicating hemp drugs may be purchased by the Collector at his discretion and at the risk of the contractor. The penalty, the cost of the intoxicating drugs purchased, and any loss to Government that may result may be deducted from the amount, if any, due to the contractor, or from his deposit.

10. The contractor will be at liberty to commence storing in the warehouses before the first day of April, 19, but no intoxicating hemp drugs so stored shall be sold or be allowed to pass out of the custody of himself or of his servants before that date unless otherwise permitted by

the Excise Commissioner

11 Unless the Excise Commissioner shall issue a special order to the contractor, all ganja shall be stored in the chests, all charas in the

skins, and all bhang in the bags in which received.

12. Government shall have absolute discretion as regards the determination from time to time of the rates of duty on into cating hemp drugs issued from any warehouse. Alterations in the rates of duty may take place at any time within the period of this contract. No into cating hemp drugs shall be issued from any warehouse for sale except after proof of payment of the Government duty and contract price according to the rates sanctioned for the place of consumption.

13 The contractor shall be bound by all rules relating to the excise

administration which are applicable to him

14 Accounts will, as far as possible, be adjusted for each month on or before the liteenth day of the following month

15. The contractor is prohibited from holding any interest in the retail yend of intoxicating hemp drugs within the confines of his contract area

- 16. In all matters not expressly provided for herein the contractor shall accept the ruling of the Excise Commissioner subject to an appeal to the Board of Revenue.
- 17. As security for the due fulfilment of his contract, the contractor shall deposit with the Excise Commissioner Rs. 1,000 in Government promissory notes or in such other form as the Excise Commissioner may approve.

18 Infraction of any of the conditions of the licence either by the

contractor or by any person in his employ may entail on him,

discretion of the Excise Commissioner, (a) a penalty up to Rs 50 or (b), with the sanction of the Board of Revenue, forfeiture of deposits and cancellation of licence and disposal of the privilege at the contractor's risk

19. At the expiration of the contract for the supply of intoxicating hemp drugs in connection with which the licence is granted, the licensee will be entitled to demand that all articles connected with the supply storage, handling, weighment and issue of intoxicating hemp drugs used at the bonded warehouse be bought from him by the succeeding contractor at a valuation made under the orders of the Excise Commissioner.

### Provided-

(1) that if the licensee wishes to claim the benefits of this clause, he shall give notice of his intention six months before the expiry of the contract;

(2) that the claim under this clause shall be permissible in respect of only such articles as were necessary and regularly used for the storage, handling, weighment and issue of intoxicating hemp drugs for supply under this agreement

Excise Commissiner, United Provinces

#### Schedule

Distric*	Ware- house	Contractor is bound to supply ganja obtained from Bengal, cha-as from Punjab, and brang from Fartukhabad or districts in which collection of the spentaneously grown hemp plant is permitted	Agreed on price per seer
		Garja Craras Brang	Rs

### Counterpart agreement

I, the abovementioned licensee (contractor for myself, my beirs, legal representatives and assignees) hereby agree to all the terms and conditions hereinbefore written and expressed

Dated the

19

Signature.

### FORM C D 3

General bond to be executed for transport of intoxicating hemp drugs without payment of duty from—

- (1) One contract warehouse to another in the same district
- (2) A contract warehouse in one district to a contract warehouse in another district in the same contract area
- (3) A contract warehouse in one district to a contract warehouse in another district not in the same contract area
- (4) A non-contract warehouse to a contract warehouse
- (5) The place of storage of cultivated or collected bhang in the district of cultivation or collection to a contract ware-



			_
	•		
,			

Know all men by these presents that $\frac{we}{I}$
(heremafter called the contractors) are bound to His Majesty's Secretary
of State for India in Council in the sum of Government Rupees to be paid to the said Secretary of State in Council, for
which payment we bind ourselves and our legal representatives.
Dated the day of 19 . Samed

Whereas the contractors have been permitted from time to time to transport intoxicating hemp drugs within the United Provinces of Agra and Oudh to all or any of the bonded warehouses mentioned in the permits and passes covering such transport without previous payment of duty

The conditions of this obligation are-

- (1) that the contractors or their legal representatives shall not at any one time so transport or so have transported and not accounted for, under the next following conditions, any quantity or quantities of intoxicating hemp drugs, the duty or the aggregate duty on which at the rate of Rs.

  Rs and Rs per seer of ganga, charas and bhang, respectively, shall exceed the said sum of Rs.;
- (2) that the contractors or their legal representatives shall, within the time mentioned in the pass authorising transport, on each occasion of the transport of intoxicating hemp drugs deliver, or cause to be delivered, the intoxicating hemp drugs so transported on that occasion into the custody of the officer in charge of the bonded warehouse mentioned in the pass, or shall on demand pay or cause to be paid to the said Secretary of State for India in Council duty at the above rate per seer for all or any portion of the intoxicating hemp drugs then so transported which shall not be so delivered subject to such allowance for dryage and wastage as may be duly sanctioned, and
- (3) that if the contractors or their legal representative shall well and truly keep and perform all the conditions hereinbefore recited, then this bond shall be void, otherwise the same shall remain in full force

Signed in the presence of	
Place	Collector of
1 1808	On behalf of the Secretary
New A sensents hand shall be exceeded as a 7-7-1	of State

Note —A separate bond shall be executed in each district within the same contract area of the contractor and the bond will be retained in the custody of the Collector. The permit for transport of bhang from places of collection will be granted by the Collector of the district to which a transport is to be made. The permit for transport of drugs from one warehouse to another will be granted by the Excise Inspector of the warehouse to which transport is to be made.

## FORM C. D. 4.

Application tendering duty and price for removal of intoricating hemp drugs from a contract bonded warehouse

$T_0$																
The office Please reforthe quantities bonded shop.	ecery	e R and	s — kind	lofi	as	 icat	—p	emp	–, þ dru	eing igs sj	peci	tied	. be	low.	fror	$\mathbf{n}$
				70.4		 					Amo	unt	paid			
Kind of drngs	ind of drugs Quant		5	Duty per		Price per seer			Duty		Price		Total-			
Garja . Charas Bhang .	Mds	srs	ch	Rs	a p	R	s a	p	Rs	a p	R	s a	p	Rs	a	P
No Receive	d pa	yme					Ì	-								-
				<del></del>			Officer						reas	ury		
No		_			•		etarne		•			)				
Receive	ed pa	уme	nt R	ls			Office					ah_ta	reas	nrv.		
Tahsıld	ar or	Ta	hvild	lar			J1100		VII.	. gu c						
	•	D	rugs			_	C D r shoy	_	<u>.                                    </u>							
Date with		•	Qanni	t ty of	drug	3 15ST	eđ		allo	Time wed i	or	of	natu Eze:	150	rke.	
month and year.		Garys.		0	Charas B		BI a	rg	drugs to the		he	Inspect with na of wareho		me	or H	
		Sr	ch	St	-	сb	Sr	s.								_





# FORM C.D 6

Application for permits (a) to transport place of storage to a contract bonded u ganja, charas or bhang from one contracter.	t under bond bhang from the parchouse or (b) to transport patract bonded warehouse to
(a) To the Collector of	district.
Sir,	
Kindly grant me a permit for the transbhang from the place of storage in contract bonded warehouse, transport to executed by me to cover such transport.	district to
-	I have, etc.,
	$(Signature\ of\ applicant\ )$
(b) To the Excise Inspector in charge warehouse	ofcontract bonded
Sir,	
Kindly grant $\frac{me}{us}$ a permit for the tra	nsport under bond of—
chests of ganya } we	ighingmaunds
chests of ganja we packages of charas we bags of bhang we from the bonded warehouse at warehouse in your charge, transport to executed by mag to cover such transport.	to the bonded o be under the general bond
	We have, etc.
	(Signature of applicant.)
Note —Form (a) or (b) to be used to meet the	e particular case

TOTE - FORTH (4) or (5) to be used to trees the birestorner orse





of intoxicating homp drugs district, the transport und sequent payment of duty is edest of gar of packages of charled on the back hereof, district the contract conded warehous hereby authorised Tremain current for ensignment	for the supply to bond, for sub- n said district, ja haras	FORM C D S.  As on counterfoil  As on counterfoil	FORM O D.  **FORM O D.  **Form of D.  **Form
		(See reverse)	×
w treuouse on	Gross weight when received  Mds   srs   ch	d and a counterfool	As on counterfoil

Ī		Pass under which received	Date.				10	ross weight	Brrs., oh	
	13	ander w received	<u></u>					Gross	1 2	Ì
ntract		Pass	Number			ontract	G	Date of		
toc		nl ut ed.	( ਫ਼ੈ			to c		9	return of pass noknowledg- ing recenpt.	
er bond	H	Actual weight received	Md, srb.			er bond	s	Number of	days for which pass ourrent.	
mp drugs under	10	Date of	drugs.		pun sb	pun sbı		<del>;</del>		
	9	Number of days for	в,			mp dru	-		To what warehouse	
g her		· · · · · · · · · · · · · · · · · · ·	per	ļ	10	g he.		verght rages	ਵੁੱ	
icatini houses	œ	To what	ware- boase		C D	ricatin ehouse	8	Gross weight of packages	Mds srs	]
Register of parmits granted for the transport of intopicating hemp drugs under bond to contract bondsies	<u>L</u> -				REGISTER C D 10	ort of intoxicating bonded warehouses	ĸ	Number	packages, bags or obests.	
	9	Weight	(spunem)		REC	REGISTER C D 10 Register of passes granted for the transport of infoxicating hemp drugs under bond to contract bondses	₹7	-	Kind of drug	
	20	Number of	puckages, chests or (n bags				8		Date of pass	
	4	1	drag				O1	Serial numbar I		
	6	Name of	person to whom granted		-			thority of	Roosived from.	
	67		Date of permit			Reg	1	Pass granted on authority of permit	Date	
	"	Sarial	nambor of porujit					Pass gr	Numbor	

REGISTER C. D. 9.





### FORM C. D. 11.

Licence for retail sale of intovicating drugs in districts under the contract supply system.

Register no -

Locality ———
Name of licence-holder ———
Name of salesman
Licence for retail sale of intoxicating hemp drugs (ganja, charas
and bhang) is hereby granted to——at——in
the district of from 1st April to 31st March,
the district offrom 1st April to 31st March , subject to the following special and general conditions the infraction of
any of which or a conviction for any offence under the Excise or
Opium laws shall render the licensee liable to the forfeiture of his
licence and advance deposit in addition to any penalties imposed under
the above laws.
SAME SHAFT I TO THE SAME SHAFT

#### SPECIAL CONDITIONS.

1. The said————shall, on or before the fifteenth day of March, of the year preceding that for which this licence is granted, deposit, in each or Government promissory notes, as security for the due observance of the conditions of this licence, the sum of Rs.———, such sum being calculated on half the average monthly issues of each kind of intoxicating drug (ganja, charas or bhang) made to his shop during the months of April to December inclusive of the excise year preceding that for which this licence is granted, in accordance with the scale of licence fees for each class of drug notified as having effect from the commencement of this licence and as stated hereunder—

Half a	ver <b>a</b> g	e monthly	188Ue8.			Licence fees Rs
Ganja	••	••		seors	••	
Charas	, •	••	••	seers	••	
Bhang	••	• •	••	seers	• •	
	`		!	Total	•	

- 2 In the event of default or breach of any other condition of the licence, the amount deposited shall vest in Government and not be reclaimable by the licensee.
- 3. The licensee shall, within seven days of receipt of notice of demand, during each calendar month from May to April inclusive, pay to Government the sum demanded as licence fees on the issues of intoxicating drugs (ganja, charas and bhang) made to his shop during the preceding calendar month, such fees being fixed in accordance with the scale in force for each kind of intoxicating drug during the said calendar month
- 4 It shall be competent to the Collector, in case of default under the last preceding section, to recover the sum due under the said section from the licensee's security deposit, provided such security deposit has not been forfeited, and if the said security deposit is insufficient or has been forfeited, to recover the balance due by the licensee as if it were an arrear of land revenue

- 5. The licensee shall obtain his supplies of intoxicating hemp drugs only from a bonded warehouse established in his district and in an area where the rate of duty is not less than that applying to the place where the retail shop is situated.
- 6 The licensee shall provide himself with accurate scales and weights of one-fortieth part of a tola, one-sixteenth part of a tola, one-eighth part of a tola, one-fourth part of a tola, one-third part of a tola, half of a tola, one tola, one chittak, two chittaks and four chittaks, and shall keep the same in good condition
- 7 At the entrance to the shop a signboard shall be affixed on which shall be painted the name of the vendor, the designation "Licensed vendor of intoxicating hemp drugs," and a list of the quantities and prices in and at which the licensee is authorised by Government to make sales to the public. From the commencement of the year for which this licence is issued the list shall be as under:—

	Quantities		Ganja	Charas	Bhang *			
			Rs a p	Rs a p	Rs a p	Rs- a p		
Four	chitaks			•	1 4 0	0 10 0		
2	<b>3</b> 7		4		0 10 0	0 5 0		
1	chittak				0 5 0	0 2 6		
One	tola	••	140	1 4 0	010	0 0 6		
š	1)	••	0 10 0	0 10 0	0 0 6	0 0 8		
<b>‡</b>	1)	•	0 5 0	0 5 0	003	0 0 11		
i	,,	••	0 2	0 2 6		•		
1 16	<b>3</b> 3	••	0 1 3	0 1 3	••	••		
18 1 40	12	••	0 0 6	006	••	••		

\*Cancel whichever scale is not appropriate to the district

The licensee is strictly prohibited from making sales of prices over or under those stated in the aforesaid list

8 The licensee must personally supervise the weighment of portions of each kind of intoxicating hemp drugs corresponding with the sizes prescribed in the last preceding section and have a sufficient number of such portions wrapped in paper and sealed in his presence and kept ready for sile to the public at the prices authorized, provided that the licensee is not required to keep in stock any of the three drugs for which there is no demand, and further that the number of such portions sold to any person at one time, except under a permit granted under rule 633 of the Excise Manual, shall not exceed, in total weight, four chittaks in the case of blung and two tolas in the case of ganya and charas



- Full right is vested in Government to enhance the duty, the scale of licence fees, or the fixed retail prices, and to make alterations in the quantities in which sales may be made to the public, at any time during the currency of this licence without compensation to the licensee.
- The adulteration of intoxicating hemp drugs or the admixture therewith of any noxious substance or of any substance that would increase the potency or weight of the drugs is strictly prohibited
- Any portion of the stock of drugs which may be declared by an officer, duly authorised in this behalf, to be unfit for consumption shall be surrendered for destruction.
- The licensee shall be bound to attend the shop daily for such time as will ensure adequate supervision of the preparation of packets of drugs and control of sales He shall maintain a register showing, along with his signature, the date and hours of his attendance and keep the same in his shop for inspection of inspecting officers

Norr.—The register need not be maintained when the licensee is illiterate or does not employ a paid salesman

- 13. The licensee shall, on expiry of his licence, report to the Collector the amount of stock, if any, remaining in his possession. Any stock remaining in the licensee's possession at the expiration of the period fixed by the Collector for the disposal of such stock shall be surrendered to the Collector or officer in charge of excise or such other officer as the Collector or the officer in charge of excise may appoint in this behalf.
- In the event of non-renewal of this licence, the licensee shall have no claim to compensation.

District —	}	
Dated	Collector.	
(Attached or printed on the back w	ill he the general conditions	oto

ie back will be the general conditions, etc.)

FORM C. D. 12.

						( 200	0 )				
	11	опве		Condition of package and its seals on arrival		88		ation of with- drawal		2000	
	10	ot the wareh		Increase found on C arrival ps	втв сћ	21		Gertification drawe	Inspector's initials		
recorpts of charas ento a contract bonded warehouse.	6	f the charas	•	Wastage In 10 10 to transit a	srs or Mds	70		Wastage. per cent			
	8	Entries recorded on arrival of the charas at the warehouse		Gross Wasght of package to	s srs ch Mds	19	account	account	_ ₽	Mds srs ch	
	Ŀ	Batries record	J	Weigh- Went and deposit	Mds	84	Withdrawal account	Gross werelit	withdrawal with		
s ento a cor	9		Date of—	Arrival 1		17		If for transfer to another warehouse	Name of warehouse	-	
g of charae	20	ment,		Gross weight of package	Mds. srs ch	16			Under pass number		
er of recorpt	4	ng the consignment,		Number on paokage		16		Date of with-	drawal of whur- drawal of prokage for 18sue or for transfer to another ware- house		
Register of	æ	Copy of ontros on the pass accompanying the Number Place from Nt which charas pass. was despatched.			,	14	deposit	eighment 1t Da	draw, for for contrate of contractor or agent		
	C3	atries on the pa		Number of pass.		13	I on package or	Ocrtification of weighment and deposit	Inspector's Cor antials cor		
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10	t the warehot		Incronso found on arrival ba	a sra ch	21		Certificat	Inspector's initials		
<b>G</b>	f the <i>blang</i> at	Entries recorded on arrival of the blang at the warehouse		Wastago I in transit	srs ob Mds srs ch Mds	20	ļ		Wавілдо рог сепі.	
8	ed on arrival o	<del></del>	Gross weight of bag		10	ncoonnt	Wastogo		Mis srs ch	
Ŀ	Entries record		Wolgh- mont and doposit	Mds	18	Withdrawal account	Gross veight	on withdrawal,	Mds srs ob	
0		Date	Gross wo.ght of bag Arrival mon		17		r to another louse	Name of warehouse		
ū	consignment				91		If for transfer to another werehouse	Undor p <sup>188</sup> number		
4	ing the consi		Numbar on bag	Mds	16		o of with-	drawal of hng for 18800 or for transfor to another ware- house		
8	в восошрану		Place from which bliang was despatched,		14	-t-	·	drav for 1 for 1 for 1 for 2 for 3 f		
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FORM C D 14

	11	0		Condition of chest and its scals on arrival		22		Cortification of with drawal	Initials of contractor	or agent						
_	10	the warehous		Inoronso found on arrival son	s srs oh	21 4		Cortificati dra	Inspector's initials							
_	6	if the ganja at the	Untries recorded on arrival of the ganja at the warehouse	l of the ganza at t)		Wastago Ir 10 fo transit a	s ers oh Mas	20			Wastago per cont	1 2				
	8 led on arrival of		Gross weight of chost	ls srs oh Mds	19	ncoount		*	Mds srs ch.							
	7	ntrios recordo	oigh thand		Мдв	18	Withdrawal account	Gross woight	on withdrawal	Mds srs oh Mds						
	Đ	Ħ	Date of	Arnyal		11		If for transfer to another warehouse	Namo of warobougo							
	ນ	gnmont.	Gross worght of		Mds 4rs oh	16	•	If for transf warel	Undor pues number							
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	8	Copy of entries on the pass accompanying the consignment.				14	posit		ш. Н							
	<b>C</b> 4	ontrios on tho		Number of pass			Entriog recorded on deposit	Cortification of woigh ment and deposit	Inspector's I							
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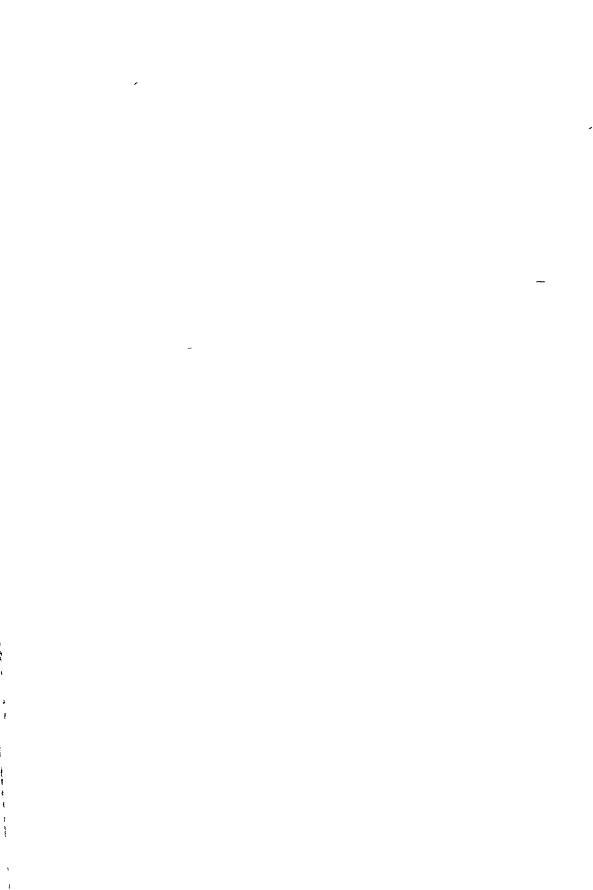


Register of issues of charas from a contract bonded wurehouse

							( 2	208	<u>-</u>					
	13		endors	Actual not woight of charas in packing before issue		Mds srs ch	23		and date	Number and date of sub-tressury receipts		Date	_	
	12		o licensed v t area	Wastage per cent on package on withdrawal			23	Number		of sub-		Number	_	
-	11	D 12)	drawn for 188ue to licer in contract area	Withdrawn for issue to licensed vendors in contract area	<u> </u>						Percentage of wastage on professes effer	contents have all been issued		
	10	on withdrawal of a package from deposit (see register C D 12)	Wath	<del></del>	Conscou- tivo number of package		20		Caloulated net weight	of charas in package after deduc-	isane issne	Mds srs ch	-	
	6	osit (so		ospatob : pass	, stee							a a	-  -	
	80	e from dop	ohouse	Package despatch ed under pass	Package despato ed under pass		83	od vendore		Tota1		Rs	-	
	2	раскив	ded war	uthor				o licens	lızed				-	
•	9	drawal of a	ntraot bon	Permit author ising withdrawil	V. see hor		18	Details of issues to licensed vendors	Amount realized	Luty		R8 8	-	
	5	1	For transport to another contract bonded warehouse	Wooten	package on	Tarana war	17	Detail	7	Price		g. B	,	
,	<b>.</b>	Butries to be made	transport t	Gross weight of package		srs ob						oh Rs		
		Ent	For	Gn		Mds	16			Weight of oharas issued		Mds srs		
	- 8			Name of warchouse		,,,					72			
	CR			Consocutive transport of prockage		15		~	Name of shop					
	н			Date of with-drawal of prokage of			14			Date of				

# Register of issues of bhang from a contract bonded warehouse

13		vendors	Actual net weight of	bag before	Mds srs oh.	23		Number and date	of sub-treasury receipts		
12		to licensed of area	OD of a Char	per cent on bag on		22		Numbe		Number	
11	3)	Withdrawn for 18sue to licensed vendors in contract area		withdrawal pe	Mds srs ob	21			Percentage of Wastage on bag	have all been assued	
10	be made on withdrawal of a bag from deposit (see register O D 13)	Withd	Gonsecu- trye number of bag			20		Calculated	of bhang in bag after deduc-	fion of issue	Mds   srs   ch
6	posit (see re		Eng despatched underpass			19	ndors		Total		<u>d</u>
8	from do	nrohouse	Bag	N municipal series			Details of issues to licensed vendors	ų.	Ĥ	P	RB
7	l of a bag	onded w	Permit author- ising withdrawal			18	ssues to 1	Amount realized	Duty	İ	d B
9	ntbdrawa	contract l		ac Number			tails of n	Атоп	,		
າລ	made on w	t to another contract bonded warehouse		wastago per cent on bag on withdrawal	to the state of th	17	Ã		Price.		C1 C2
4	Entrice to be	For transport to	Gross weight	ot bag on withdriwal	ars ch				ļ ————		oh R8
	Ent	For tr	Gros			16			Weight of blang issued.		Mds srs oh
6				Name of warehouse					Name of shop	•	
-	-		Consecu- tivo number of bag			15			Namo		
£4			Date of with- drawal of and bug.			14			Date of	Ongst	



## FORM C. D. 17.

Entries to be made on withdrawal of a chest from deposit (see rogister C. D 14)  To transport to another contract bonded warehouse  Gross weight of chest on the contract bonded warehouse  Gross weight on chest on the chest on the contract bonded warehouse  Gross weight of chest on the chest on the chest on the chest on chest on the chest on chest on with the chest on chest on chest on with the chest on chest on with the chest on with the chest on chest of chest of chest of chest on chest of chest of chest on chest of chest of chest of chest on chest of ch	8		Kegisler o	of usues of	ganja Jr.	7	contract 8	bonded	Reguster of ussues of ganja from a contract bonded warehouse	11	12	13
t desputcht d  Idor Pu88  Total Date  Tota	Entries to be	Entries to be		made on witl	hdrawal of	a chest i	from depot	81t (8eo r	ogister C. I	0 14)		
Wastage Ising withdrawal under pass cheest on with on oberst on with on oberst on with on with drawal drawal Mumber Date Number, Date Is	For transport	or transport t		o another cor	tract bond	od ware	house		Wit	hdrava for 188ue 10 doptro	o to ircensed 1ct aroa.	Yeudors
por cent par cent by the control of ganya and bere can follow the control of ganya by the contours and be can follow bere can be caused as a barbon cheek and bere can be caused as a barbon cheek can be caused as a barbon can be can be caused as a barbon can be can be can be caused as a barbon can be can be caused as a barbon can be ca	Gross weight of obest on	Fross Weight of chest on		•	Permit an ising with	nthor- idrawal	Chest dee	spatched pags	1000	Gross worght of chest	Wastuge	Actual net weight of
	Name of date of withdrawal	date of withdrawal				Dafe	N. P. S.	D.f.	urvo numbor	on with- drawal	per cent on chest on with-	olest before
Total   18   19   20   21	Mds   srs   oh	RTS		drawal			To the contract of the contrac	2		378	drawal	sta sta
Details of issues to licensed vendors  Amount realized  Amount realized  Calculuted  not weight of ganya in oliest and Duty  Total, Total, along a p Rs a p Mds srs ob	15 16			17	18		139		05	21	22	23
Amount realized  Calculated  Calculated  not weight of ganya in olicet wastago on atter deduc- tion of the contents issue issue issue  Issue			İ	Detail	s of issues t	to licens	sed vendor	ES.				
of ganya Percentage of or sub itc. in cliest washing on receipting of ganya yashing on receipting the contents issue issue issue to Bs a b Mds srs ob				A	.mount real	ızed			Calculated		Numb	r and data
a, p Re, a p Rs a p Mds srs ob	Weight of ganga ganga Boust E		4	2,108	Drite		Total		of ganja in chest fter deduc-	Percentage or wastuge on chost after al		o frensury ceipts
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April

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" FÖRM C. D. 18



Name of shop

Name of vendor

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## FORM C. D 21.

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h	To be att	ached to	every pa	ackage of	drugs 18	sued from	a contra	ct
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- Excise Inspector (in charge).

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FORM C D. 24.	Statement of stock, deposits, withdrawals and usues of ginga from the contract bonded war chouse at	•

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Total chosts   Total free   Total chosts   Total chost   Total chosts   Total c		Stock of gang	ta remaining in th nd o' previous mon	ie w trchouse		deposited duri	Saı	ודיט	nya e ith l	lanter fo	rie u. 'o ve	for removal un	Jar.
Total Gross		ln deposi	t unoponed	Olenel fo issue	<u></u>	E			T. (2)		The second secon		1
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12   13   14   15   16   17   14   19   29   21			Srk ch	Br3	<sub>-</sub>	Ids   1 r.	ch		149 g.J.	ch 11g	; r-   ch		
Chests opened and completely issued  Chests opened and completely issued  Chests opened and completely issued  Chests opened and completely issued  Total net weight in woight of and lowest before gauge issued from chests before gauge issued and lowest hear issue and lowest individual chests are on an on a chests of a chest of a che	•			14	15	16	17		14	19	G	11	22
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	warehouse at
FORM C. D 25.	Statement of stock, deposits, withdrawals and issues of charas from the contract bonded warehouse at the month of

during

		-	61			9		护			20		မ			7			8	6		10
Stock	Stock of charns remaining in the warehouse at end of previous month	charas remaining in the wat ond of provious month	nainn	n gi	the v	varobo	95110	Charas deposited during the month	deposited the month	ted d ntb	uring			Ollar	1W S.D.	thdra b	o puo	uring r for	tho mo 18gue to	Oharas withdrawn during the month for removal under bond or for issue to vendors	noval u	nder
H	In doposit anopened	t anop	pouo			Opened for issue	l for			Total gross	1 to 10 to 1	<u>_</u>			n to the	Total gross					-	
otal n	Total number of packages		Total gross weight of charas	ross 7 of 8	n n o n o	Balanco romanning unissued in open paokage	100 d 111 kages	Total number of packages		weig cho depoi	weight of charas deposited.		Total number of paokages	al rr of 1	wei tij with	weight at time of withdrawal.		Total for with	Total wastage found on withdrawal	Total  Wastage per cont	nt nt	Highest and lowest wastage per cent on individual
		Mds	STS	면	Mds	8 8rs	- Съ	1 .	Мdв		3rg	qo		. 4	Mds	BIS	पु	Mds	srs ch			
11		13	_	82		14	_	16		16		17	_		18		19		8	2	21	22
					C	ıaras	issue	Charas issued to vendors during the month	durın	ng th	om o	nțp							Stock	of <i>charas</i> remaining in house at end of month	emaini nd of m	Stock of charas remaining in ware- house at end of month
	Packages oponed and completely assued	зев орс	pouo 1	nnd c	зошр	lotoly	188U(	อิติ	Pr	ıckag	до ве:	as aec	ıd pari	Packages open and partly issued	ed		Total not	not	In de	In deposit unopened	pouc	O pened for
Total number of pack-	Total not worght in prokages before iesue	l not nt nn nges nssuo	To: Wei	Total not weight of charas issued from packages.		Total wastage per cent		Eighest and lowest per- centage of wastage on individual		Total net weight in prokages before issue		Total not weight of oliarat issued from paokages	l not ht of ras from iges	Balance remeining unissued	Balance emeining inissued		weignt or charas issued during the month	s or 13 3d the	Total number of		Tctal gross weight	Balance of olaras remaining unissued in open pack-
nges	Mds 31	ars ob Mds	Mds	8rg	qо			раскадов	Mds	srs oh	M To	Mds 8	ars ch Mds	l -	818 O	ob Mds	ls srs	B oh	- :	Мав	srs ob	Mds srs oh
TABLE	Cartified that the number of packages a warehouse when stock was taken by me on	that	the ni tock	umbe was t	r of j	packa by m	ges a e on-	nd quantity	of ohe	ras s	thown 19	n in c	olumn	18 20 to	23 of	tho.	a bo ve	state	mont w	ere those a	otually	and quantity of oharas shown in columns 20 to 22 of the above statement were these actually in the above

Dated ----

-Exoise Inspector (in charge)



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during	10	nder	<del>-</del>	Algeese and lowest wastage per cent on individual bags		25	nag in ware. month.	Opened for	Balince of blang reasoning unissued in open orgs	ch, Mds srs ch	n the above	(ea).
e at	6	Bhang withdriwn during the month for removal under bond or for issue to vendors		Total wastage per cent	-	21	Slock of blang romnining in ware- house at end of month,	In deposit unopened	Total gross weight	Mds.   srs   ch	ose actually i	-Excise Inspector (m obarge).
warehous	8	riwn during the month for re bond or for issue to vendors	-	Total wastago found on withdrawal	ars ob	20	Slook of	<u> </u>	Total unmber of bags		ent were th	-Ехсіве Insp
ot bonded		lriwn duric bond or fo			s ch Mds	19		Total net	weight of thang issued during month	Mdg srs oh	vo statem	-
he contru: 19	2	Bhang withi	Total atoes		Mds srs	18		188ncd	Bylancd remining unissued,	Mds srs bb Mds	22 of the ab	
, D. 26} 1g from t <sup>]</sup>	9		-	Total number of bags.	·	19	outh	and partly	Total net weight of blang resued from bags	srs oh	umns 20 to	
FORM C D. 26; and issues of bhang from the contrict bonded warehouse at the month of	5	Blang deposited during the mouth	Total george	weight of blang deposited	Mds srs ch	16	vendors during the mouth	Bags opened and partly 185ucd	Total not Towns weight in white bigs before blust issue	s srs ch Mas	of bhang shown in columns 20 to 22 of the above statement were those actually in the above	Dated
	4	Bhang dep		Total number of bage		15			Eighest and holowest per- contrage of wastage on majoridual	bags Mds		Ä
its, withdra	es	warehouse th	Opened for 1880.0	Balance remannag unissued in open bags	Mds srs ch	14	Blang issued to retail	etely issued	Total wastago		f bags and qu	
tock, deposi	e e	bhavig remaining in the rate at end of previous month	репе	Total gross weight of bhang	srs ob	118	BI	Bags opened and completely issued	Total net weight of bkang ishued from bags	Mds srs ch	tho number of ook was taker	
Statement of stock, deposits, withdrawals	1	Stock of bhang remaining in the warehouse at end of previous month	In deposit unopened	Total number of bags	Mds	11 12		Bags opene	Total net weight in page before of issue	Mde srs oh	Gerufied that tho number of bags and quantity warehouse when stock was taken by me on	, · ·

Page	Form no	Amendment or addition.
137	•••	In the list under "General Series" cancel entries nos 21, 25 and 36 In the entry against G1 add "except foreign liquor" at the end. In the lentry against G3 add "for licences granted under the auction system" at the end. In the entry against G.15 substitute a comma for "and" and after "fee" insert "and suicharge fee"
<del></del>	1	To count the following many antities

### Insert the following new entries —

Nu	mber,	Description of form	Rule where prescribed	Printed at page
G	14	General conditions binding on all retail shops for foreign liquor	867	140
17	(ه)ع	Register of demands and collections for shops under the graduated surcharge system	185A	142
<b>)</b> 1	3(6)	Notice to pay licence fees	185 <b>A</b>	142
<b>31</b>	8(0)	List of licence fees due from shops	185 A	142
7)	6A	Register of receipts and payments on account of the cost price of spirit and drugs under the contract supply system	187A	144
"	6B	Register of unadjusted items of payments on account of cost price of country spirit and drugs	Do	Do
'n	60	Monthly memo of receipts, payments, transfer and unadjusted amounts of cost price of country spirit and drugs	D <sub>0</sub>	Do
31	87A	Statistics of sales of foreign liquor under whole-	190	171
**	97B	Statistics of sales of foreign liquor under wholesale licences	190	171
,,	38A	Imperial Form no IA	190	172
"	41A	Imperial Form no IVA	190	172

Page 140, G 1 Cancel this and substitute the following G .1 and G.1A.—

### FORM G.I.

General conditions binding on all retail shops licens ed for the sale of excisible articles except foreign liquor.

(1) Every shop licensed for the retail sale of excisable articles shall, unless exempted by the Excise Commissioner or any officer not below the rank of excise inspector to whom he may delegate this power, be kept open throughout the year,

C f B O no. 366/ V E -333C, dated the 18th September, 1922.





and a supply of the commodity for which it is licensed, sufficient to meet the normal demand of consumers, shall be maintained.

Note 1 - This condition does not apply to lare licences

Note 2—The power of exemption has been delegated to Collectors, officers in charge of district excise administration and excise inspectors. As a rule, the power should be exercised by the latter who have been authorised to grant exemptions to any vendor within their circles (a) on one fixed day in each week and (b) on any other day on the ground of urgent necessity

(2) Sales shall be made only on the premises for which the licence

18 granted

(3) No transfer or sub lease (whether entire or partial) of the business covered by the shop 'licence shall be made except with the previous sanction of the licensing authority

(4) The following opening and closing hours are prescribed —

		Opening	Closing
In Municipal areas , Notified areas , Act 11 of 1914 towns , Cantonments	: }	Noon	7 pm 16th October to 15th March
,, Cartonmen's	•• •		8 pm Rest of the year
In areas other than the above		Noon	Sunset

Note.—There are two exceptions to this rule vz, (1) sales may be made at any hour to persons holding a proscription signed by a registered medical practitioner for a supply of the commodity covered by the licence, and (2) the Excise Commissioner may sanction the opening of tare shops at surrese in districts in which the consumption of fresh tare is prevalent, provided that no other excisable commodity but tare is sold in such shops

(5) The licensee shall close his shop when ordered to do so by any Magistrate or police officer above the rank of constable, and shall without any order close his shop in the event of a riot or unlawful assembly in the neighbourhood

(6) The vendor shall not allow any person to conduct sales in his premises unless such person has been previously approved by

the Collector and his name endorsed on the licence

(7) He shall not allow sales to be made by any female except his wife, daughter or other near relation living with him

- (8) The vendor shall not employ any person suffering from any infections or contagious disease for any purpose in his licensed premises.
- (9) Sales shall not be made to-

(a) Persons under sixteen

- (b) Railway servants on duty, any police or excise officers (below the rank of police sub-inspector or excise inspector) when in uniform, European vagrants under police custody, insane persons of persons known or believed to be intoxicated
- (c) Soldiers or members of a soldier's family or camp followers, except where such sale is expressly authorised by the Collector.

Proviso — This prohibition does not extend to the sale of bhang to soldiers other than European soldiers

Norn—The Collector shall only authorise such sale in the case of licensed vendors of country liquor specially approved by the General Officer Commanding the division (or the Independent Brigade) or by the Officer Commanding the cantonment or camp,

and then only the sale of such liquor as shall have been approved by the same authority in consultation with him. The terms of each permission must be recorded on the licence.

Explanation —"Soldier" does not include a commissioned officer, member of the Indian Defence Force when not in uniform, a soldier in civil employ, or an Indian soldier absent on leave from his regiment.

- "Camp follower" means a follower whether on or off duty other than a private servant whom the vendor knows or has reason to believe to have a right to be in cantonments.
  - (10) Sales shall be made on payment in cash only.

Nors —In backward tracts payment in grain may be permitted with the sanction of the Board, an entry to this effect being recorded on the licence

- (11) Persons of bad repute shall not be allowed to resort to the shop. The presence of suspicious characters shall be at once reported to the nearest police officer. Intoxication, gambling, disorderly conduct and the holding of entertainments or panchayats shall not be permitted on the premises.
- (12) No person under the age of 16 (except members of the family of the vendor) shall be permitted to enter the shop during the hours of sale

### FORM G 1A.

General conditions binding on all retail shops for the sale of foreign liquor.

1. Country spirit shall not be kept on the same premises.

- 2. If the Excise Commissioner has prohibited the sale of any particular brand of foreign liquor as being unwholesome, that brand shall not be kept or sold under this licence
- 3. The sale strength of brandy, whisky and rum shall not be weaker than 25° under proof and that of gin not weaker than 35° under proof. Reduction of strength of spirit, except under the special orders of the Excise Commissioner, is prohibited.

N.B —Canteen tenants are permitted to store and sell spirituous liquor diluted with mineral water with the permission of the General Officer Commanding

- 4 No greater quantity of liquor than two imperial gallons or 12 reputed quart or 24 reputed pint bottles shall be sold to any person at one time.
- 5 No drug or deleterious substance shall be added to the liquor, nor shall any adulterated or deteriorated liquor be knowingly stored or sold.
- 6. No transfer or sub-lease (whether entire or partial) of the business covered by the shop licence shall be made, except with the previous sanction of the licensing authority
- 7 The licensee shall close his shop when ordered to do so by a Magistrate or a police officer not below the rank of sub-inspector
- 8. The licensee shall not employ any person suffering from any infectious or contagious disease for any purpose in his licensed premises.
- 9. Persons of bad character shall not be allowed to resort to the shop. The presence of suspicious characters shall be at once reported to the nearest police officer. Intoxication, gambling and disorderly conduct shall not be permitted on the premises.

Of B O no 329/ V E -2400, dated the 28th August, 1922



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- 10 The licensec shall receive no other article but money in barter for any excisable article the sale of which is covered by this licence
  - 11. Sales shall not be made to-
    - (a) persons under 16 years old,

Note —Breach of this condition is punishable under section 61 and cannot be compounded under section 74 of the Excise Act (IV of 1910)

- (b) railway servants on duty,
- (c) police officers below the rank of sub-inspector, when in uniform,
- (d) excise officer below the rank of excise inspector, when in uniform,
- (c) European vagiants under police custody,
- (f) meane persons,
- (g) persons known or believed to be intoxicated,
- (h) soldiers or members of a soldier's family of camp followers, except when such sale is expressly authorised by the Collector

Note —The Collector shall only authorise such sale in the case of licensed vendors of fo eigh liquor specially approved by the General Officer Commanding the division (or the Independent Brigide) or by the Officer Commanding the contemment or camp, and then only the sale of such liquor as shall have been approved by the same authority in consultation with him. The terms of each permission must be recorded on the licence.

Explanation —"Soldier" does not include a commissioned officer, member of the ludian Defence Force when not in uniform, a soldier in civil employ, or an Indian soldier absent on leave from his regiment

"Camp follower" means a follower whether on or off duty other than a private servant whom the vendor knows or has reason to believe to have a right to be in cantonments

Note -Condition 11 (h) does not apply to canteen tenant licences

- 12 Bottling and compounding of any liquor are prohibited. The alteration of the original labels under which spirits or fermented liquors have been received is also prohibited.
- 13 No child under the age of fourteen years shall be employed either with or without remuneration in the licensed premises
- 14 Except with the previous permission in writing of the Board of Revenue, no women shall be employed with or without remuneration in the licensed premises

Note 1 — Conditions 13 and 14 do not apply to shop licences for consumption o the premises

Note 2 —Infringements of conditions 19 and 14 are punishable under section 61 and cannot be dealt with under section 64 or 74 of the Excise Act, IV of 1910

- 15 The hours for sale of foreign liquor under the various classes of licences shall be as follows
  - (a) Hotel licences. At any time to bond fide residents
- (b) Restaurant or hotel bar Noon to 11 pm.
- (c) Railway refreshment room At any time to bond fide travellers. or dining car licences.



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(3) Column 6 should show the quantity in bulk gallons in onso of spirit, in seers and fractions of a seer in case of other articles (4) & gainst "kind of shop" on the top spirit shops should be shown thus—country—spirit 35° U P—or—country spirit 50° U.P—as the case may be, where different scales apply to different areas, the area in which the shop is situated should also be specified

different lines and assessed separately

(6) Statements of issues should always be kept with this register for ready reference and check

Page 142, Form no. G 3 (a), G.3 (b) and G.3 (c) Insert the following new forms:-FORM G-3 (a).

	Scourity deposit	deposit		·	Mon	Monthly licends focs.	focs.				
-		lo tq			Ass	Assessment		Colle	Collecticn		
Name of licence-holder	Amount	Mo and date of the contract of	Month,	lo nontgraceo oldaniczo elentra	Quantity -rub baurer sand dur- odd gai	Amount neser	-gob lo olnU lo folnq lo corton banmob	tanom <b>A</b> -	oteh ban oV Yinerori io igioooi	Байласо	Romerks
H	2	60	4	S.	3	7	æ	G	10	11	12
			April . May June July August September October November December January February March						,	\	

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## FORM G. 3 (b).

N	otice is hereby	given to.			_licence-holder
for re	etail vend of			at	
in tal	nsı		t	pay Rs.	due from him
013 80	count of heene	e fees for.	nent should	19 , Wil	thin a week of sub-treasury at
recei	pt of this non		исив визи	ne made an me	and digasury as
D	ated	a ,			
			Of	Ticer in charge	of Excise
				District	
<b>\$</b> \$\$		XXXXX	imes		<b>XXXXXX</b>
R					ees for vend of for the
mont	h of		19 .		
E	ated		Licen	ce vendor of	
			at		
peon	V B—The latter p	and returne	d to the tahailda FORM G 3/	e) (	
	for the m		-	пт рапоп	
Serial no	Name of shop	Kind of shop	Name of licensee	Amount due	Remarks
				Rs a p	
			•		
		}			
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	}				
	<u> </u>	1 1		1	

Officer in charge of Excise

Dated

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Page.	f'orm no	Amendment or addition.
144	G. 6 G 6A G 6B. G. 6C.	In the heading of column 24 substitute "Rs. 23" for "Rs 8-8-0".  After Form G 6 add the following new forms:—
	<u> </u>	

FORM G. 6A

Register of receipts and payments on accounts of the cost price of spirit or drugs under the contract supply system.

										•	_		
	Sub-treasury at-												
Month and date of credit at sub trea- sury	Amount oredit od.	Amount paid to	Bulanco corriod	gustor G6 B	Date of payment to contractor	-			And the second s				Daily total of amounts credited.
-												-	

### FORM G 6B

Register of unadjusted items of payments on account of cost price of country spirit and drugs

Month and date	Sury		yment to or transfer daposit,	Sub-	trea at—	out to ransfor josit.	Sub-		iant to iransfor ocsit	Sub	trea- at—	nont to transfer posit
of credit at sub- treasury	Amount Test		Blyaha no	Amount	Date of prymout to contractor or transfer to revenue deposit.	Biyaha no.	Amonnt	Date of phymont to contractor or transfer to revonue deposit	Siyaha no	Amount	Date of paymont to contractor or transfer to revenue deposit	
												•





### FORM G. 6C.

Memo of receipts, payments, transfers and unadjusted amounts of cost price of country spirit and drugs for the month of

Name of sub- treas- ury	Unadjusted amount at the end of—	Receipts during the month of—	Total	Payment to contractor in the month of—	Amount transferred to revenue deposit during the ment h of—	rotal.	Unadjusted amount at the end of (column 4 minus column 7)—
1	5	3	4	5	G	7	8
; ;					1		
	7						
					1		
					1		

Page	Form no	Amendment or addition.
145	G 7	Cancel the note under the form and substitute the following.—  Note—(1) Column 9 will be total of columns 7 and 8 in case of shops under the auction system  (2) In case of shops under the surcharge system column 1 will be filled up at the end of the year and the security deposit will be shown in column 2 and not in columns 6 and 7. Entries in column 4 will be made on receipt of monthly lists from sadar  (3) In case of shops under the surcharge system the date of service of notice will be entered in the column of remarks as soon as the receipt of the notice is brought in by the
, 150	G. 15	In the heading substitute a comma for "and" and after "fee" insert "and surcharge fee"
151	G. 16	In column 5 substitute "35 U.P" for "25 U.P" In the note under the form cancel "P. D 15"
153	G. 21	Cancel this form
156	G 23	In the heading of column 2 of statement II substitute "35" for "25"
160	G. 25	Cancel this form.

Annual statement of Government stores.

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		Control watch	26			Romarks	(st owing surplus stock in excess of require-monts)	57	
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		Dipping	24				виоэпа[[өраг]И	1 8	
	Rods	дал&в	23			ad 1108	аповезолея А	55	
	F	Bang	22	-		Tents and accessories	Durries	54	_
1	80	[BYO	21	+		To	Тепья.	63	
	glase	Ilem2	02			!	Other articles	52	_
Test glasses	Test	Prige	13	-		ıture	earetard -	51	_
	<u> </u>	Васоратотнебетв	138			Camp furniture	Bozes	92	-
	ļ	gratamarada0	<del> </del>	-		amp,	втівдО	40	-
slos.		Тъеттотете	17			0	sold&T	48	
Details of articles.	ı —		<u> </u>	TI	1		sdm#1	4.7	_
a l	į	Brass hydrometers	2	1 1	1 1		і Оілекв	4647	_
S o	Other rands			<u></u>	1 1		Scales and weights	53	-
١	1 1	טנחפר בונועם	16	1	1 1	,	Duplicator	— <u>~</u> —	-
oft.	<u>_</u> 1		[_!	1 1	ı ——		43	-	
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ļ	omot	Different reading	12		olos,		Other articles, if	43	_
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-	Glass hydrometers	-yd owt to stag	12	  -	Dotails of articles,		Deaks	<b>&amp;</b>	•
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		Other kinds	2	1		furn	8dsrtm[A	88	
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		Large abkarı	0				Tables	34	-
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	ſ	едтвао егоди териО	9			Gallon measures,	Four gallons	31	-
·		me	-	+		n men	Татее кайопа	8	-
		e, na strict rrolo	ez			Jallor	enolleg owT	20	
		Pinco, f e., name of district and arele		1			One gallon	28	,
		Pla 5	<u> </u>	_			Standard	27	
		Senal number	_				Serral number	7	•

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Page	Form no	Ame	ndment or	additio	n.					
165 166 167 170 171	G 30 G. 31 G. 32 G 36 G 37 A, Appendix J.	In columns 2 and 4 substitute "35 U. P.' for "25 U. P."  In the reference at foot of the form substitute "Rs 23" for "Rs 8-8-0."  In Appendix. D., column 6 for the heading "Cocaine" substitute "Relating to cocaine."  Appendix H.—Cancel this form  Insert the following as new Form G. 37 A  FORM G-37A.  APPENDIX J.								
		Statistics of sales liquor under wh enden Number of licer Particulars.	of foreign olesale lace g 31st Mar	spirits onces durch, 19  other used	and fermented ring the year . Sold to the public.					
		1. Wines  2 Spirits other that denatured spirits 3 Beer		Gallons	Gallons.					
171	G 37 B, Appen- dix K.	Statistics of sales fermented liquors	FORM <b>G -:</b> Appendi <b>x</b> s of fore <b>i</b> gn	B7B. K spirits ul lucen	and foreign ces during the					
		Particulars	Sold under shop licences	Sold un hotel b or as bungale beence	railway refreshment room or dining					
	The second secon	1 Number of Leences 2. Wines 3 Spirits other than denstured spirits. 4 Beer	No. Gallens	No. Gallons	. No Gallons					

Puge 172, G. 38 Imperial Form no. I. Substitute the follo vinz for the present form .-FORM G 38

IMPERIAL RETURN I -- REVENUE.

;	sated ts )	anmuloo to latoT   81 bna 81	12	Rs	מו	Мес теуепие the year	35	l &		T	-[
1000	Mines and spiles (roteign liquers, other than beer, medicated wines, and commercial spirits)	Will and a prottoil	16	Bs		portal retu	34	Ra		1	
	than	Totoence fees for ages for foreign				Istot buard	33	Ra	Ì		
2000	other	and excised at the tariff rate		Rs		anoensileosfM	32	Rs			
11/11	liquers, wines,	Durseauw no ytuU   -osunasm strings -aibni ni bezut	15		-10	Fines and fors	31	B			
		Pirioson fotom	14	Rs		good to eleg	30	RS			1 1 1 1 1
	Malt liquors	reed to elsa	13	Rs	40,	Edgesoer fatoT gmad morl egutb gest soneoid	29	Rs.	_		Chotos
	Malt	ereed no vand ni berutositunem sibnl rot seet eenoil	12	Rs	rugs	eest consoid elacelodw) (lister bas -eraw bas seub esuod	28	Rs			om excisable articles of different kinds seemed to Indian
		nedi rether than mait liquora	11	<b>B</b> 3	Hemp drugs	Total auty on hemp- drugs	22	Rg			inda 1981
	ıd nor	mori auguore thiol'   mori auguore thiol'   mpil beimemie				no tjud dhang	윓	Rg			on t
	ted l	kinds other than the times of t		H <sub>s</sub>		Duty on oha-	12	88			differ
	rmen	country fermen- fed liquors, all	2			Duty on gan-	22	83			as of
	Country fermented liquors	from fars (licence fees, etc)  Receipts Itom	<u></u>	R <sub>s</sub>		etgleoer latoT murgo mort	87	B3			article
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		Total reconpts  Total mont apprints	7	R3	Opium	m n i q o elazelodw) (Itater haa	E4	Rs			d from
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	Country spirits	Total receipts from distillery	2	ř		no niay daN lo sanssi -iqo exoxa	9	Rs			if any.
	Count	sol source for sold state of the sold of the sold state of the sold sold sold sold sold sold sold sold	4	RB	30	commercial s rits, includi mediont	19	Rs			The revenue of any, decived fr
	}	Peas from distiller-	0	E E	100	Aeceipts fr	1 1		<u> </u> 	!	The
		Duty on distillery strings	C7	쿒	an bn	Total of column	[2]	- R	_		7
		Namo of	1			Name of district	1		Total	Total of pra- vious year	

duty leviel at a reduced rate on spirits issued for consumption by the troops or military The revenue, if any, derived from evolable articles of different kinds issued to Indian States and for eign countries is shown in italics

below the figures relating to British districts, and is not included in these figures.

The figures shown in column 12 include Rs

duty leviel at a reduced rate on spirits issued for consumption by the troops liconce fees realized under the old distillery system. The tital receipt shown in columns 2 and 4 include Rs duty and Rs
The receipts shown in column 6 include Rs realized und r the farmi The figures in column 20 include Rs duty on sales by treasurers and the

ss realized under the farming system duty on sales by treasurers and their egents

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All provinces

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	y realised (a) in other British Indian protinces on excisalty intictor experted on excitable articles experted to other British Indian protinces	1 1	£4		£‡		مہدی محددہ				1 210 1	c c	i		
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3A, Imp	To showing the -, and (b) in-	Amernto'	1 =		7		~ ~	Form 6		נין וני מא	bli hmert	6	<i>&gt;</i> ••••		
Pago 172, Form G SSA , Imperia	Supplementar 1 table showing the dut		Dozenption of excistible articles				Te- 1	Pane 17, Form (5 oft,			I.ana of 91-4 1ct			Tot 11	Total of provious year

Page 174, Form G 40, Imperial return III. Substitute the following for the present form :--FORM G

(Ноше-ргемик исепсев) (Druggiets, permits) 36 Number aron pil освіπе termented ₹11 a uoo Other (Druggists' permits) 35 (Ordinary licences) purposes only liquors (paolimai, eto) Hemp drugs for medical for sale of Other country termented (Specialdruggists permits) Retail licences 귱 sale Morphia Unfermented ia's (sąru Number of shops licensed for retail (Ordinary druggiets' per Dozes on ly Fermented tare tions for medical pur--gragorg sit bas muiqO Number of shops heensed system (temporary) 37 Byang Spirits under out-still for retail sale of elstern (permanent) Oharas 31 Spirits under cut-still system (temporary) 20 Gaula Spirits ander distillery IMPERIAL RETURN III .- SHOPS AND LIGENOES system (permanent) S muigo viell Spirite under distillery Hemp drugs Denatured spirits Number of wholesale licences for sale of-(Drugists' permits) 10 unido dicated wines em bas tirigs beditoest dicated wines свей повисея tured spirits and melioenoes, moluding can-26 nale of— Istoaga орроц рπв rectified Foreign Commercial apirita, 1 e. liquors) at tariff rates rary licences for foreign Foreign liquors bestoze bas sibal at 35 oluding other tempoted or manufactured æ refreshment stalls (inmereral spirits, impor temporary Liquors in Liquors, other than com втешвэта Бив втво втопр Bururp bungalows, 77 Country fermented lifreshment rooms, dak Liquors in railway re-(exoluding canteens) Country spirits စြ мау гейгеватер гоота stalls other than rail-23 refreshment rooms and Manufacture of liquor allite tuO ъ bns sdulo bns sesuod Bathraod tauranta, Number of Liquors in hotels, res-Private distilleries consumed off premises 22 ed of stoupil agiero's Government distilleries sasimerq no bas ao sumed on premises and 21 Foreign liquors to be con-B107/61169 Malt liquors only 20 Name of district Name of district Total of previ Total ous year

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Page 175, Form G 41, Imperial return IV Substitute the following for the present form -	IMPERIAL RETURN IV -CONSUMPTION

		•			(	227	")					*
irıts	Medn	cated wines in Imperial gallons	14		Retail sales of occaine	in its oz and gra	23			listricts,	troops gallous issued direct	
Commercial apirata	Denrt-	spirits in Im perial gallons	13						İ	British	ps ons reade	
Comm	Retified	spirits in Im porial gallons	12		Retail sales in scers of bleang and ats	preparations	77			lating to	on by troc	
nrite	Liquors manufactured in India prying duty at tariff rates	Malt liquors in Imperial gallons	11		Retail gales in secre of	ganja	71	1		he figures re	consumptic	,
Fosoign liguors other than commercial spirits	Liquors manufactured n India prylog duty a tarifi rates	Spirits in Imperial Sallons, London proof,	10		Botail sales in	charas	20			s below t	of beer for id Transpo	ָרָ דְּיִבְּיִבְּיִרְּ
nn com	In I			 drugs.	Refail sales of morplin in lbs. oz	and gre	19			in itali	gallons pply an	Ė
ther th	82	Malt liquors in Im- porial gallons	5	d other		nnd				ios are	the 8u	gents
liguors o	Imported liquors	Winos in Importable gallons	æ	Opium and other drugs	Average retail price	mnido io	18			ga countr	of apfrit a of duty to	nd thoir a
Foroign	Impor	Spirits in Imperial gallons, Lon- don proof	7		80	rotail o vondors	17			Issues of excisable articles of all kinds to Indian States and foreign countries are in italies below the figures relating to British districts, and not included in these ferres	The figures shown in columns 7 to 9 and 11 include—gallons of spirit and—gallons of beer for consumption by troops. The figures shown in columns 10 include—gallons issued free of duty to the Supply and Transport Corps and—gallons	y —seers issued to treasurers and their agents
		Rates of duty	0			-			<u> </u>	ıan Sta	nolude	strod to
		Lquivalent at London proof of the total of col fumns 2, 3	5		Rotail sales in secre of other opium (6 g, Punjab grown,	States, Afghan and Malwa)	16			kinds to Ind	The figures shown in columns 7 to 9 and 11 The figures shown in columns 10 include	BCCTB
RDIFITS	gallons		4	.	Issues in sees of oxes	mnıdo	16			isues of excisable articles of all kin and not included in those ferres	columns 7	The figures in column 15 include
Country apprits	Issues in Imporial gallons	strongth strongth of—	8		ot o				obr .:	signable art	shown in	iones on p in columi
	Issues 11	At strongth of—	67		Name of district		1	Total	гочтопв у	sues of exe	10 figures 10 figures	no agures ho agures
		Mamo of district			Маш				Total of provious year	( 1 Ia	2 2 TE	(T. 4)

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Issues to special permit helders

Gallons L, P

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Page 175. Form G.41A. Imperial roturn IV A. Insert the following as a new form:

FORM G.41A.

Imports and exports of excessable articles of defferent descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond. IMPERIAL RETURN IV-A.

			'	220 )
		Total.	13	
	IK DOND.	l e	12	
		- PA	Ħ	
Exports.		Total,	10	
	Βυτν φαισ	To-	0	
	`	년 2	8	
		Total	L	
	In nond.	From—	0	
Імговтв		From-	ນ	
IMP		Total.	4	
	Витк рапр	From-	3	
		From-	cı	
Description of excis		1		



Page 176 Form G 42 Imperial return V Substitute the following for the present 101m .--

## FORM G 42.

# IMPERIAL RETURN V

· · · · · · · · · · · · · · · · · · ·						
no per hond to 88 annu	(Argo dol	ko ladoł ozarokk noidalugog do iudor lainsymi	97			
301	uge	Total	25			
or B( inl6)	Homy drugs	Vend foos	24			
a llon lecim	Hen	Duty	23			
oof g		Tetal	23		<del></del>	
or pr place	Орлиш	Pend foca	21			
Average taxation per proof gallon or seer in rupses (to two places of decimals)	ō	Duery, inclinating grain on sale proceeds	20			
o tax	pirat ry	Total.	19			
erage	Country spirit distillary aron	Yond fees	18			
A L	Coun	Duty	11			
per opula ns or places		Hemp drugs	16			
Consumption per 160 of the population in gallons or seers (to two places) of decimals)		muiqO	16			
Consi	Trollstrab)	Country sprite (distillory				
s d c	aguib qu	Hori Insura	13			
of she 000 c tuon	tur	rigO   nrd1U listeR	12		=	
Number of shops per 100,000 of population	itry it	Urban Distil- Rural lory area	=			
nn XI	Country +pirit	roza lilia tuO	) 유			
hop	agus de	nediU IrruA	03			
( ~ **	ur	Rural IsruA	8		_	
Number of miles per	Po	Urban Distil Kur-il lery area Urban	b-		_	
Num	Country	Out-still area Urban Instil	9	}		
# E . C	Distillery	Rutal	9			
Popula- tion (in thou- sands)	Trollitaid	Ont still system	4			
	Di-fillery system	Rural	8		_	
Area in square miles		motaya Ilita tuO nad1U	<b>C4</b>		— j	
Name of district				Total Total of previous	year	

	•	
Page	Form no.	Amendment or addition.
Page 180	Form no.	For conditions under the chart substitute the following.—  Conditions of sales  The sales will be made subject to the following conditions in addition to the special and general conditions specified in the existing forms of licence which should be read out before the sales commence—  (a) The Collector is not bound to accept the highest or any bid  (b) The acceptance by the Collector of any bid is subject to the confirmation of the Excise Commissioner or the Board of Revenue, as the case may be  (c) Every person bidding will be held to his bid, whether it be the highest or not and it will be distinctly understood that any remission of the sum bid will under no circumstances be considered  (d) No person shall be allowed to bid at auction on behalf of another person, unless he holds a written authority from such other person to do so, or such person is present at the auction and authorises or ratifles the bid made on his behalf  (e) A sum equal to one-sixth of the annual fees shall be payable on the fall of the hammer or before the conclusion of the sales of the day and the balance by such instalments as shall be specified in the licence to be granted. In the case of drugs contracts a reasonable security (to be fixed by the Collector) for the due payment of the licence fees, shall be required, in addition to the advance payment of the of sale, the licence will be re sold. Should the price offered at the re sale be less than that tendered at the first sale, the difference will be recoverable from the person who made the higher tender  (g) In districts in which either the farming system or the out-still system is in force, the liquor shall be
		out-still system is in force, the liquor shall be coloured with sandal wood (lal chandan) the colouring being effected in the process of distillation by means of a bag of sandal wood shavings being placed in the receiver. No liquor not so coloured shall be manufactured or sold in tracts under these systems  (h) Every shop for which a licence is issued shall be kept open throughout the year, except where otherwise specially ordered, and a supply of the commodity for sale of which it is licensed sufficient to meet the demand of consumers, shall be maintained  (t) No enhancement of the duty on a drug shall be made during the term of a lease unless three months' notice is given to the farmer, and such enhance ment shall take effect only from the beginning of the following financial year. In the event of an enhancement the farmer shall—  (1) if the issues of the drug on which the duty is to be chanced have not exceeded 200 seers in the period of 12 months immediately preceding the giving of the notice, whether under the current lease or under the preceding one, be entitled to a refund of the increment of the duty on the quantity of the drug' issued from the date on which the enhanced duty comes into force to the date of the termination of the lease, or



Page.	Form no	Amendment or addition.
		(2) if the issues for the said period have exceeded 200 scors, be at liberty to cancel the lease with effect from the date of such enhancement, provided that he gives at least two months' notice in writing to the Collector of his intention to do so or to retain the lease for the period for which it is granted, paying the enhanced rate of duty on all drugs issued after the date from which such enhancement takes effect
183	G 51	In the heading after the word "work" add "for